

MEMORANDUM:

TO: THE MAYOR AND CITY COUNCIL

SUBJECT: PRESENTATION OF FY 2003-2004 ANNUAL BUDGET

DATE: MAY 21, 2003

It is my pleasure to submit the proposed FY 2003-2004 budget. This budget is submitted for review, discussion and subsequent adoption after any changes desired by the Mayor and City Council.

The operational budget for all funds totals \$25,691,200 compared to our current budget of \$23,994,150. This represents an increase of \$1,697,050 or 7.07% over this year's budget.

Like many cities and counties in our region and throughout North Carolina, we have faced numerous issues in developing this year's budget. These issues are:

- ! Revaluation of property values in Catawba County
- ! Continued uncertainty of the impact the final State budget will have on municipalities
- ! Problems associated with our local economy
- ! First year funding and implementation of unfunded Storm Water mandates
- ! Extremely low interest rates being received on City invested funds

MEETING MAYOR AND CITY COUNCIL GOALS

This budget makes every effort to meet the stated Council goals for FY 2003-2004. We truly understand the desire of the Council to provide a high level of City services at a minimal cost to our residents and utility customers. The staff and I have made every effort to prepare a conservative budget which continues to meet human resources, infrastructure, equipment and facility needs while meeting the Council's goals as follows:

GOALS

1. Provide a safe and secure community for Newton residents, businesses, industries and for people who visit, shop and work in Newton.
2. Enhance and improve our local economy.
3. Protect our environment through upgrading and implementing City utility infrastructure projects and successfully implement state and federal rules and regulations.
4. Develop and maintain public facilities which meet the recreational needs of the community and provide for a high quality of life
5. Develop conservative financial plans and budgets which provide adequate funding to maintain a quality workforce, necessary equipment and a level of services consistent with needs of Newton residents, businesses and industries

6. Provide a street/highway and sidewalk system which is safe, efficient and meets the transportation needs as Newton and our urban area grows and develops
7. Work cooperatively with the cities and counties in our region.
8. Keep the public informed on issues of importance and find new ways for citizens to express their ideas, concerns and desires about City services
9. Have a City that is clean, properly maintained and visually appealing

REVENUE HIGHLIGHTS

- ! This budget proposes a tax rate reduction from 47 cents to 44 cents per/\$100 valuation. This reduction is recommended in an effort to minimize the tax burden on our citizens, businesses and industries to every extent possible. As a result of property revaluation, property in Newton will increase on average of 12.38%. The following table displays the impact that revaluation and how the recommended tax rate will affect homeowners.

Property Values prior to <u>Revaluation</u>	Property Values after approximately <u>12.38% Revaluation</u>	Original Tax Rate <u>of 47 cents</u>	Adjusted Tax Rate <u>of 44 cents</u>	Difference in Tax <u>Paid</u>	Monthly <u>Difference</u>
\$ 50,000	\$ 56,190	\$ 235.00	\$ 247.24	\$ 12.24	\$ 1.02
\$ 75,000	\$ 84,285	\$ 352.50	\$ 370.85	\$ 18.35	\$ 1.53
\$ 100,000	\$ 112,380	\$ 470.00	\$ 494.47	\$ 24.47	\$ 2.04
\$ 125,000	\$ 140,475	\$ 587.50	\$ 618.09	\$ 30.59	\$ 2.55
\$ 150,000	\$ 168,570	\$ 705.00	\$ 741.71	\$ 36.71	\$ 3.06
\$ 175,000	\$ 196,665	\$ 822.50	\$ 865.33	\$ 42.83	\$ 3.57
\$ 200,000	\$ 224,760	\$ 940.00	\$ 988.94	\$ 48.94	\$ 4.08

*** 1 cents on the tax rate prior to revaluation based on a 95.79% collection ratio = \$78,350

cents on the tax rate after property revaluation based on a 95.79% collection ratio = 86,800

- ! This budget proposes that water and sewer rates remain the same.
- ! A 2% electric rate increase is included as a result of a 2% wholesale rate increase from the North Carolina Municipal Power Agency. This will increase the electric bill of an average customer who uses 1,000 Kwh from \$88.23 to \$93.74 per month.
- ! This budget maintains the Downtown Municipal Service Tax District at 15 cents per /\$100 valuation. This tax will raise approximately \$22,250.

- ! This budget proposes some new fees and user charges on City services which only certain people or businesses and industries benefit from as opposed to the community as a whole. The majority of user fees or charges are minimal. The new fee that is most significant is charging for fire inspections. These fees will be charged to businesses and industries which require these inspections for insurance purposes or satisfy N. C. General Statutes. A complex list of fees and charges can be found on pages 116 - 122.
- ! This budget proposed appropriating \$258,700 in General Fund fund balance, \$300,000 in retained earnings in the Water and Sewer Fund and \$55,000 in the Electric Fund retained earnings for one-time capital expenditures. \$52,500 is included for new and increased user fees and charges. If Council approves these fees and charges, fund balance appropriated will be reduced to \$206,200.

EXPENDITURE HIGHLIGHTS

Human Resources:

One of the largest expenditure categories in this budget is for personnel and personnel related expenditures. These expenditures are proposed to increase 1.59% and comprises 31.45% of the overall budget. This budget recommends a 2.5% cost-of-living increase and restores merit increase funding which was eliminated last year. I am also recommending eliminating four full-time positions and three part-time positions:

<u>Positions</u>	<u>Salary</u>
Receptionist	\$ 23,275
Sanitation Equipment Operator	19,053
Community & Economic Development Coordinator	43,118
Utility Maintenance Worker	25,550
Part Time - Parks & Recreation Maintenance Worker	9,058
Life Guard	4,004
Life Guard	4,004
	<u>\$128,062</u>
Plus overhead (31.27%)	<u>\$ 40,045</u>
	<u>\$168,107</u>

I am also recommending a freeze on the following positions until such time that we know what kind of impact the State budget will have on ours:

<u>Positions</u>	<u>Salary</u>
Street Equipment Operator II	\$ 21,050
Police Officer I	\$ 24,461

Police Officer I	\$ 24,461
Police Officer I	\$ 24,461
Utility Specialist	<u>\$ 24,461</u>
	\$ 118,894
Plus overhead (31.27%)	<u>\$ 37,178</u>
	\$ 156,072

Infrastructure, vehicle and equipment requests:

The chart shown below contains vehicles, equipment and facility needs which I am recommending for funding this fiscal year. You will see that non-capital items which cost \$10,000 or less are recommended to be paid with cash. Lease financing is recommended on all items of \$10,000 or more and have a life expectancy of at least five years.

General Fund:

Department	Item	Lease	Operating Cash	Fire Tax
Administration	Furniture Replacement	\$ 10,000		
Finance/Purchasing	Gas Heaters for Warehouse	\$ 11,000		
Finance/Technology	Computers/UPS	\$ 50,000		
Finance/Technology	Upgrade Workstations/Servers	\$ 20,000		
Finance/Technology	GFI Fax Server		\$ 1,500	
Finance/Technology	HW for Fax Server		\$ 3,000	
Finance/Technology	Antispam Software		\$ 1,000	
Public Works – Administration	Facilities Improvements		\$150,000	
Public Works – Administration	Security Gate		\$ 9,000	
Public Works – Administration	Other Security Items		\$ 1,000	
Public Works – Administration	Furniture Replacement		\$ 750	
Public Works – Garage	Vehicle Inspection Machine		\$ 7,000	
Public Works – Garage	Air Compressor		\$ 3,000	
Public Works – Garage	Diagnostics Machine		\$ 3,200	
Public Works – Streets/Drainage	Monitoring Wells for LCID landfill		\$ 10,000	
Public Works – Streets/Drainage	(2) Work Zone Safety Trailers		\$ 3,000	
Public Works – Sanitation	Garbage Packer	\$108,850		
Public Works – Sanitation	Grapple Loader	\$ 85,000		
Recreation – Municipal Bldgs	Repair (3) roof entrance		\$ 9,500	
Recreation – Municipal Bldgs	(10) Chairs for Council		\$ 6,000	
Public Safety – Police	(5) Police Vehicles	\$130,000		
Public Safety – Police	(4) Taser M-26		\$ 2,400	
Public Safety – Police	(5) Portable Radios		\$ 4,250	
Public Safety – Police	Radio Voter Spare Parts		\$ 3,000	
Public Safety – Police	Telephones for Communicators		\$ 2,800	
Public Safety – Fire	Fire Truck	\$367,000		
Public Safety – Fire	Forcible entry/extraction tools	\$ 11,000		
Public Safety – Fire	(12) Scott Air Bottles		\$ 7,200	
Public Safety – Fire – County	Replace existing vehicle			\$24,000
Public Safety – Fire – County	Roof Repairs at Startown Station			\$ 9,000

Recreation – Administration	Replace pickup truck	\$ 25,000		
Recreation – Administration	Upgrade fitness room equipment		\$ 19,000	
Recreation – Administration	Replace carpet in Center Office		\$ 800	
Recreation – Administration	Matting for Fitness Room	\$ 2,700		
Recreation - Parks	Riding Mower	\$ 15,000		
Recreation - Parks	Drainage Pipe at Southside Park		\$ 2,500	
Recreation – Comm. Appear	ATV Utility Vehicle w/dump bed		\$ 6,800	
Total		\$832,850	<u>\$259,400</u>	<u>\$ 33,000</u>

Powell Bill Fund

Department	Item	Lease	Operating Cash	Fire Tax
Streets & Drainage	Sidearm Mower	<u>\$ 35,000</u>	_____	_____
Total		\$ 35,000		

Water & Wastewater Fund:

Department	Item	Lease	Operating Cash	Fire Tax
Operations & Maintenance	Tapping Machine	\$ 18,000		
Operations & Maintenance	Meter Replacement Program		\$ 25,000	
Operations & Maintenance	Hydrant Repair/Replace Program	\$ 33,000		
Operations & Maintenance	Boring Machine		\$ 4,000	
Operations & Maintenance	Backflow Prevention Tester		\$ 950	
Operations & Maintenance	Training Lab		\$ 3,500	
Operations & Maintenance	Work zone Safety Trailer	\$ 1,500		
Water Filtration Plant	Replace Furniture		\$ 3,000	
Water Filtration Plant	Copy Machine		\$ 1,000	
Wastewater Treatment Plant	Todd Street Generator	\$ 50,000		
Wastewater Treatment Plant	Security Gate		\$ 12,000	
Wastewater Treatment Plant	Spectrophotometer		\$ 4,500	
Wastewater Treatment Plant	Scales		\$ 6,000	
Wastewater Treatment Plant	DO Meters		\$ 2,500	
Wastewater Treatment Plant	Appliances		<u>\$ 1,300</u>	_____
Total		\$ 68,000	\$ 98,250	

Electric Fund:

Department	Item	Lease	Operating Cash	Fire Tax
Operations	Light Tower		\$ 8,250	
Operations	Cutover from 4KV to 25KV	\$ 75,000		
Operations	Misc Tools		\$ 1,000	

Operations	Replace Line Truck	<u>\$140,000</u>	_____	_____
Total		\$215,000	\$ 9,250	
Grand Total All Funds		\$1,150,850	\$366,900	\$ 33,000

Because of actions taken to reduce operating budgets over the last two fiscal years, the City has avoided financial difficulties in our General, Water and Sewer and Electric Funds. While developing this budget, we have taken a cautious but optimistic approach and have restored funding where absolutely necessary; but we are ready to take whatever steps are necessary if we should face budgetary challenges as a result of the state budget or problems locally related to the economy.

ECONOMIC DEVELOPMENT

The Mayor and City Council have made the creation of jobs through Economic Development one of its top priorities. Over the last three years, the City has seen its unfair share of jobs lost in the furniture, textile, and cable industries. Despite these losses, the City was able to recruit CommScope to fill the RR Donnelley building, Tri-Point Global (Prodelin), a manufacturer of satellite dishes, and most recently, the Harvest States Foods Cooperatives Manufacturing Plant, which is currently under construction. All the new industrial growth has occurred in Danner Industrial Park because of an aggressive City incentive policy formulated by the City Council that emphasized not only monetary contributions but the city's attention to providing the customer with reliable electric utilities.

The City is working with an investor, who recently purchased the Broyhill Plant and surrounding 70 acres, to develop a first class distribution park. We are also focusing our attention on retail development in the Startown Road-Highway 10 area and at the intersection of Hwy 321 Freeway and NC Hwy 10 West.

The City has recently completed the extension of sewer service, in conjunction with existing water and electric utility infrastructure to serve approximately 1,200 acres of land west of the US Hwy 321 Freeway along NC Hwy 10. Another future Economic Development hot spot will occur along the new NC Hwy 16 Eastern Loop, which is scheduled to begin construction in October, 2003. The Planning Commission is currently working on an area specific plan to comprehensively address the economic opportunities that the new thoroughfare will afford to the city in the future.

Even with the downturn in the national, state and local economies, the city continues to invest in infrastructure as well as in economic development efforts that are contributing to the diversity of our local economic base, providing jobs, tax base and utility usage while at the same time creating a new identity for Newton as an economically diverse community with a

solid reputation for getting things done. These investments have already yielded benefits with the location of the above mentioned companies, and will continue to generate results when the broader economic picture returns to a growth mode.

A lot of our success is due to our excellent relationship with the Catawba County Economic Development Corporation (EDC). We are recommending to increase the funding to the EDC in order to pay for a non-manufacturing Economic Development Specialist. We are recommending an increase of \$ 18,299 from \$25,175 to \$43,474. Numerous economic development studies being conducted in our region point to the need to become less reliant on the manufacturing sector to drive our local economy. It is our feeling that continued diversification of our manufacturing base, coupled with recruitment of non-manufacturing companies not only makes good sense, but appears to be an absolute necessity in both the short and long terms.

The Fiscal Year 2003-2004 budget required some difficult choices and decisions to be made in order to develop a document which reflects the budgetary needs of our community. Our department heads, working together with Finance Director James Baker and I, have responsibly managed their budgets through very difficult times and have requested what they sincerely believe are legitimate operational needs for their departments. While the staff and I have spent a great deal of time and energy to reach this point in our budget process, we recognize and respect the role that the Mayor and City Council have to thoroughly review this document, ask questions and take the necessary time to make changes and decisions.

The current budget review process includes work sessions on May 28, 2003 and May 29th or June 3rd or June 9th, if necessary. It also calls for a public hearing on June 3, 2003 at 7:30 P.M.

Before closing, I would like to thank Finance Director James Baker, his staff and the Department Heads and their staffs for the hard work put into this budget. We are very fortunate to have such a dedicated and professional group of employees. We look forward to the days and weeks head to work cooperatively with you in this important endeavor.

Very truly yours,

**Edward F. Burchins
City Manager**

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BUDGET SUMMARY SECTION

? Vision and Key Organizational Strategies

? List of Principal Officials

? Organizational Chart

? Budget Process

? Budget Summary

? Total Expenditures and Resources

City of Newton, North Carolina

Vision Statement

To be a citizen-oriented organization dedicated to providing efficient, quality services now and into the future.

KEY ORGANIZATION GOALS AND STRATEGIES FOR FY 2003-2004

1. Complete infrastructure projects.
 - ? look for opportunities to provide water and sewer service to residents where feasible, especially all new residential developments
 - ? upgrade the wastewater treatment plant
 - ? upgrade and repair the water intake on the Jacobs Fork River
 - ? allocate Powell Bill funding for street paving and sidewalk repairs
 - ? complete preliminary design of new fire station
 - ? purchase land and begin design of new cemetery
 - ? apply for grants for recreation projects and improvements especially Phase I of the Greenway project
 - ? develop and review Water Production Plan with the City of Hickory and Catawba County
2. Emphasize economic development efforts.
 - ? focus economic development efforts on recruitment and retention of businesses and industries
 - ? continue to address the major location decision factors of business and industry in a coordinated manner
 - ? continue to promote economic development activities to increase the number of high quality jobs in our community
3. Promote teamwork among citizens, City employees and other governmental entities.
 - ? continue communication among employees at all levels
 - ? continue communication with citizens through City newsletters, City web-site, news releases and information in utility bills
 - ? establish positive working relationship with the County Commissioners, representatives from other cities, and local legislators on matters of interest
4. Recognize employees as our most important resource.
 - ? recruit and retain qualified employees
 - ? communicate expectations and recognize performance
 - ? involve employees in setting and achieving goals
 - ? encourage innovation and new ideas
 - ? provide training and education for all employees

CITY OF NEWTON, NORTH CAROLINA

LIST OF PRINCIPAL OFFICIALS

CITY COUNCIL

WAYNE DELLINGER
Mayor

ROY A. JOHNSON

ALBERT GAITHER

ROBERT A. MULLINAX
Mayor Pro Tem

H. TOM ROWE

REVONDA M. SEITZ

TIMOTHY S. ELLIOTT

CITY ADMINISTRATION

EDWARD F. BURCHINS
City Manager

DAVID A. DIAL
Police Chief

KEVIN L. YODER
Fire Chief

GLENN J. PATTISHALL
Planning Director/Asst. City Manager

JAMES A. BAKER
Finance Director

TERESA B. LAFFON
Human Resources Director

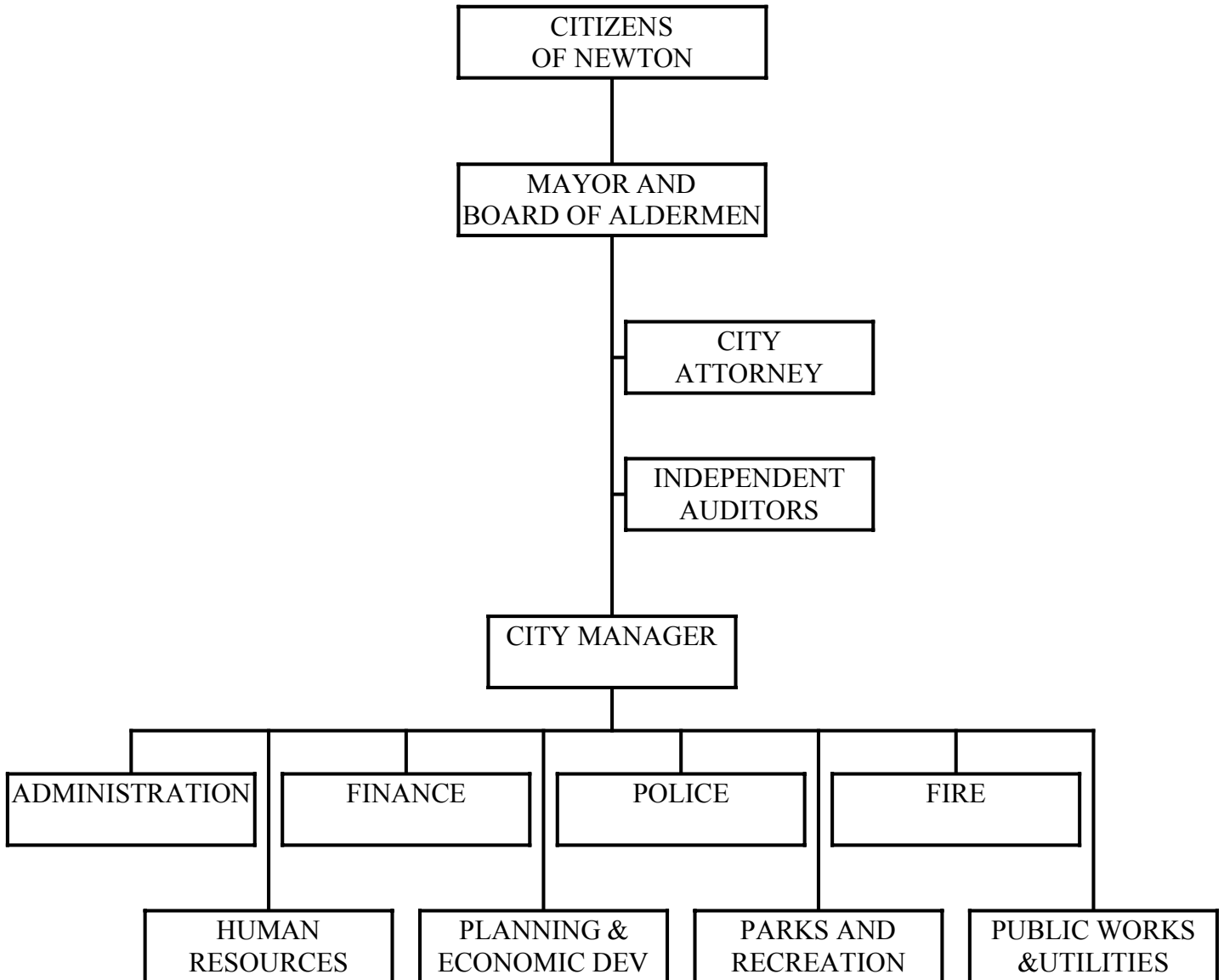
RITA K. WILLIAMS
City Clerk/Asst. to the City Manager

MARTIN D. WILSON
Public Works/Utilities Director

SANDRA A. WATERS
Parks and Recreation Director

LARRY PITTS
City Attorney

CITY OF NEWTON ORGANIZATIONAL CHART



BUDGET PROCESS

The City's annual budget process provides a framework for communicating major financial operational objectives and for allocating resources to achieve them. The process typically takes six months, from January through June. According to N.C. General Statutes, the City must adopt an annual budget ordinance in which all funds are balanced by July 1 of each year. Outlined below is a calendar of budget events:

- January** City Manager meet with Department Heads to discuss budget calendar and budget processes.
- February** City Manager meet with the Management Team for an annual retreat to recommend objectives and priorities for FY 2003- 2004.
- City Manager meet with City Council for an annual retreat to set objectives and priorities for FY 2003- 2004.
- March** Departmental staff submit requested budget to City Manager that reflects resources required to meet objectives. City Manager and Finance Director review revenue estimates, particularly the state-shared and property tax resources.
- April** City Manager proposes expenditure and revenue adjustments necessary to balance all funds.
- May** Based on the City Manager's recommendation, the budget document is produced as a proposal and presented to the City Council by May 31. Copies of the budget document are filed in the City Clerk's office for citizens' review.
- June** A Public Hearing is held to receive citizen's comments on the proposed budget presented to the Board of Aldermen. Budget document is adopted by June 30th.

Full implementation of the budget begins immediately on July 1. Ongoing monitoring of expenditures and revenues throughout the fiscal year is a responsibility shared by department heads, the City Manager, and the Finance Department. Finance ensures that charges are correctly entered and that payments are appropriated. All funds are reviewed on a monthly basis.

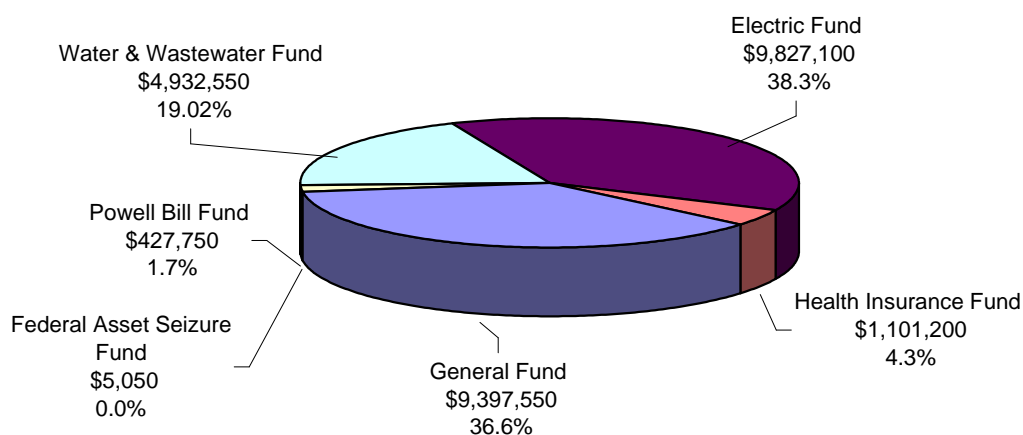
Any time after the adoption, the budget can be changed through the amendment process. Any revision of the ordinance must be approved by the City Council.

BUDGET SUMMARY

Summary by Funds

	<u>Budget FY 02/03</u>	<u>Budget FY 03/04</u>
General Fund	\$ 8,611,000	\$ 9,397,550
Federal Asset Seizure Fund	\$ 5,050	\$ 5,050
Powell Bill Fund	\$ 553,000	\$ 427,750
Water & Wastewater Fund	\$ 8,051,050	\$ 4,932,550
Electric Fund	\$ 12,852,150	\$ 9,827,100
Health Insurance Fund	\$ 974,900	\$ 1,101,200
Total	<u>\$ 31,047,150</u>	<u>\$ 25,691,200</u>

BUDGET SUMMARY FY 2003 - 2004



Expenditure Summary of Funds by Categories

	<u>Personnel Services</u>	<u>Operating Expenses</u>	<u>Capital Outlay</u>	<u>Contracts, Grants Subsidies, & Allocations</u>	<u>Debt Service</u>	<u>Inventory, Transfers, & Budgets</u>	<u>Total</u>
General Fund	\$ 6,128,600	\$ 2,393,250	\$ 1,091,000	\$ 338,050	\$ 582,000	\$ (1,135,350)	\$ 9,397,550
Fed. Asset Seizure		\$ 5,050					\$ 5,050
Powell Bill Fund	\$ 112,250	\$ 280,400	\$ 35,000			\$ 100	\$ 427,750
Water & Waste- water Fund	\$ 1,348,850	\$ 1,620,050	\$ 138,000		\$ 1,108,450	\$ 717,200	\$ 4,932,550
Electric Fund	\$ 491,300	\$ 7,306,100	\$ 223,250		\$ 779,350	\$ 1,027,100	\$ 9,827,100
Health Insurance		\$ 1,101,200					\$ 1,101,200
Total	<u>\$ 8,081,000</u>	<u>\$ 12,706,050</u>	<u>\$ 1,487,250</u>	<u>\$ 338,050</u>	<u>\$ 2,469,800</u>	<u>\$ 609,050</u>	<u>\$ 25,691,200</u>

TOTAL EXPENDITURES AND RESOURCES

Total Expenditures by Fund	Budgeted FY 02/03	Budgeted FY 03/04	Change
General Fund	\$ 8,611,000	\$ 9,397,550	9.13%
Federal Asset Seizure Fund	\$ 5,050	\$ 5,050	0.00%
Powell Bill Fund	\$ 553,000	\$ 427,750	-22.65%
Water & Wastewater Fund	\$ 8,051,050	\$ 4,932,550	-38.73%
Electric Fund	\$12,852,150	\$ 9,827,100	-23.54%
Health Insurance Fund	<u>\$ 974,900</u>	<u>\$ 1,101,200</u>	<u>12.96%</u>
Total	<u><u>\$31,047,150</u></u>	<u><u>\$25,691,200</u></u>	<u><u>-17.25%</u></u>

Total Resources

Taxes

Property Taxes - Current Year	\$ 3,640,850	\$ 3,665,750	0.68%
Property Taxes - Prior Year	\$ 60,850	\$ 73,000	19.97%
Property Taxes - MSD - Current Year	\$ 21,600	\$ 22,250	3.01%
Property Taxes - MSD - Prior Year	\$ 150	\$ 150	0.00%
Penalties & Interest	\$ 1,000	\$ 15,000	1400.00%
1% Local Sales Tax	\$ 1,072,450	\$ 1,250,000	16.56%
1/2% Local Option Sales Tax	\$ 896,500	\$ 1,400,000	56.16%
NC Intangibles Tax	\$ -	\$ -	0.00%
Fire District Tax	<u>\$ 207,900</u>	<u>\$ 219,600</u>	<u>5.63%</u>
Total	\$ 5,901,300	\$ 6,645,750	12.62%

Licenses and Fees

Animal Licenses	\$ 100	\$ 100	0.00%
Privilege Licenses	\$ 500	\$ 500	0.00%
Cable TV Franchise	<u>\$ 77,900</u>	<u>\$ 79,050</u>	<u>1.48%</u>
Total	\$ 78,500	\$ 79,650	1.46%

Intergovernmental Revenues

Federal Forfeiture	\$ 5,000	\$ 5,000	0.00%
In Lieu of Taxes - Enterprise Funds	\$ 216,600	\$ 233,600	7.85%
Federal Grants	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Sub-total	\$ 221,600	\$ 238,600	7.67%

	Budgeted FY 02/03	Budgeted FY 03/04	Change
State			
Grants	\$ 42,600	\$ 20,150	-52.70%
NC Beer and Wine	\$ 53,600	\$ 53,600	0.00%
NC Utility Franchise Tax	\$ 760,200	\$ 695,950	-8.45%
Food Stamp Sales Tax Reimbursement	\$ -	\$ -	0.00%
Senior Citizens Tax Exemption - 50%	\$ -	\$ -	0.00%
Inventory Tax	\$ -	\$ -	0.00%
Powell Bill	\$ 438,350	\$ 391,250	-10.74%
Traffic Signal Reimbursement	\$ 2,450	\$ 2,450	0.00%
Total	\$ 1,297,200	\$ 1,163,400	-10.31%
Interest Income	\$ 126,050	\$ 67,850	-46.17%
Charges for Sales and Services			
Utilities Revenue	\$12,396,200	\$12,833,000	3.52%
Enterprise Other Charges	\$ 647,150	\$ 649,350	0.34%
Refuse Collection	\$ 369,100	\$ 364,200	-1.33%
Cemetery Lot & Spaces	\$ 4,750	\$ 12,000	152.63%
Recreation User Fees	\$ 73,050	\$ 73,750	0.96%
Police User Fees	\$ 42,850	\$ 43,300	1.05%
Mutual Aid	\$ 2,400	\$ 2,400	0.00%
Health Insurance Contributions	\$ 973,000	\$ 1,099,200	12.97%
Planning & Zoning Fees	\$ 10,050	\$ 10,150	1.00%
Service Charges	\$ 8,250	\$ 8,250	0.00%
Total	\$14,526,800	\$15,095,600	3.92%
Other Revenues			
Rentals	\$ 3,000	\$ 5,000	66.67%
Piedmont Wagon Reimbursements	\$ 4,300	\$ 4,300	0.00%
Assessments	\$ -	\$ -	0.00%
Miscellaneous Revenue	\$ 55,650	\$ 24,100	-56.69%
Contributions & Donations	\$ -	\$ -	0.00%
Transfer from Other Funds	\$ 602,400	\$ 602,400	0.00%
Proceeds from Borrowing	\$ 6,392,550	\$ 1,150,850	-82.00%
Total	\$ 7,057,900	\$ 1,786,650	-74.69%
Reserve Appropriations	\$ 1,837,800	\$ 613,700	-66.61%
Total	\$31,047,150	\$25,691,200	-17.25%

GENERAL FUND SECTION

**? General Fund Revenues
By Major Sources**

**? General Fund Revenues
By Line Item Detail**

**? General Fund Expenditures
Summary By Service Areas**

GENERAL FUND REVENUES

	<u>Actual</u> <u>FY 01/02</u>	<u>Budgeted</u> <u>FY 02/03</u>	<u>Estimated</u> <u>FY 02/03</u>	<u>Recommended</u> <u>FY 03/04</u>	<u>Budget</u> <u>Change</u>
Ad Valorem Taxes:					
Prior Years Property Taxes	\$ 33,595	\$ 23,000	\$ 23,000	\$ 30,000	30.43%
Prior Years Auto Taxes	\$ 44,380	\$ 37,850	\$ 37,850	\$ 43,000	13.61%
Prior Years MSD Taxes	\$ 242	\$ 150	\$ 150	\$ 150	0.00%
Current Years Property Taxes	\$ 3,177,301	\$ 3,345,700	\$ 3,345,700	\$ 3,381,400	1.07%
Current Years Auto Taxes	\$ 295,319	\$ 296,150	\$ 296,150	\$ 289,350	-2.30%
Municipal Service District	\$ 20,243	\$ 21,600	\$ 21,600	\$ 22,250	3.01%
Tax Penalty	\$ 15,887	\$ 1,000	\$ 1,000	\$ 15,000	1400.00%
Tax Refunds	\$ (5,302)	\$ (1,000)	\$ (1,000)	\$ (5,000)	400.00%
Subtotal	\$ 3,581,665	\$ 3,724,450	\$ 3,724,450	\$ 3,776,150	1.39%
Other Taxes and Licenses:					
Fire District Tax	\$ 185,130	\$ 207,900	\$ 207,900	\$ 219,600	5.63%
1% Local Sales Tax	\$ 1,065,147	\$ 1,072,450	\$ 1,072,450	\$ 1,250,000	16.56%
1/2% Local Option Sales Tax	\$ 860,578	\$ 896,500	\$ 896,500	\$ 1,400,000	56.16%
NC Intangibles Tax	\$ 116,001	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 2,226,856	\$ 2,176,850	\$ 2,176,850	\$ 2,869,600	31.82%
Unrestricted Intergovernmental:					
In Lieu of Taxes - Enterprise Funds	\$ 215,900	\$ 216,600	\$ 216,600	\$ 233,600	7.85%
NC Beer and Wine	\$ -	\$ 53,600	\$ 53,600	\$ 53,600	0.00%
NC Utility Franchise Tax	\$ 367,267	\$ 760,200	\$ 760,200	\$ 695,950	-8.45%
Food Stamp Sales Tax Reimbursement	\$ 4,015	\$ -	\$ -	\$ -	0.00%
Senior Citizens Tax Exemption - 50%	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory Tax	\$ 183,626	\$ -	\$ -	\$ -	0.00%
State Grant	\$ 15,178	\$ 42,600	\$ 42,600	\$ 20,150	-52.70%
Traffic Signal Reimbursement	\$ 2,423	\$ 2,450	\$ 2,450	\$ 2,450	0.00%
Subtotal	\$ 788,410	\$ 1,075,450	\$ 1,075,450	\$ 1,005,750	-6.48%
Restricted Governmental:					
Federal Grants	\$ 20,536	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 20,536	\$ -	\$ -	\$ -	0.00%
Permits and Fees:					
Animal Licenses	\$ 95	\$ 100	\$ 100	\$ 100	0.00%
Privilege Licenses	\$ 510	\$ 500	\$ 500	\$ 500	0.00%
Cable TV Franchise	\$ 77,916	\$ 77,900	\$ 77,900	\$ 79,050	1.48%
Subtotal	\$ 78,521	\$ 78,500	\$ 78,500	\$ 79,650	1.46%
Sales and Services:					
Court Cost Fees	\$ 7,953	\$ 5,600	\$ 5,600	\$ 5,650	0.89%
Fire Protection - Mutual Aid	\$ 4,800	\$ 2,400	\$ 2,400	\$ 2,400	0.00%
Refuse Collection - Commercial	\$ 99,853	\$ 101,750	\$ 101,750	\$ 100,000	-1.72%
County Landfill Tipping Fees	\$ 254,064	\$ 253,350	\$ 253,350	\$ 250,000	-1.32%
Service Charge - Late Penalty	\$ 4,861	\$ 5,500	\$ 5,500	\$ 5,500	0.00%
Cemetery Lots & Spaces	\$ 11,620	\$ 4,750	\$ 4,750	\$ 12,000	152.63%
Planning & Zoning Fees	\$ 11,693	\$ 9,050	\$ 9,050	\$ 9,150	1.10%
Demolition Fees	\$ 2,004	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
Recreation Fees & Concessions	\$ 67,270	\$ 73,050	\$ 73,050	\$ 73,750	0.96%
Contributions & Donations	\$ 377,885	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 842,004	\$ 456,450	\$ 456,450	\$ 459,450	0.66%
Interest Earned:	\$ 99,184	\$ 62,500	\$ 62,500	\$ 27,400	-56.16%
Miscellaneous:	\$ 123,605	\$ 116,950	\$ 116,950	\$ 88,000	-24.75%
Other Financing Sources	\$ 454,453	\$ 919,850	\$ 919,850	\$ 1,091,550	18.67%
Total General Fund Revenues	<u>\$ 8,215,233</u>	<u>\$ 8,611,000</u>	<u>\$ 8,611,000</u>	<u>\$ 9,397,550</u>	<u>9.13%</u>

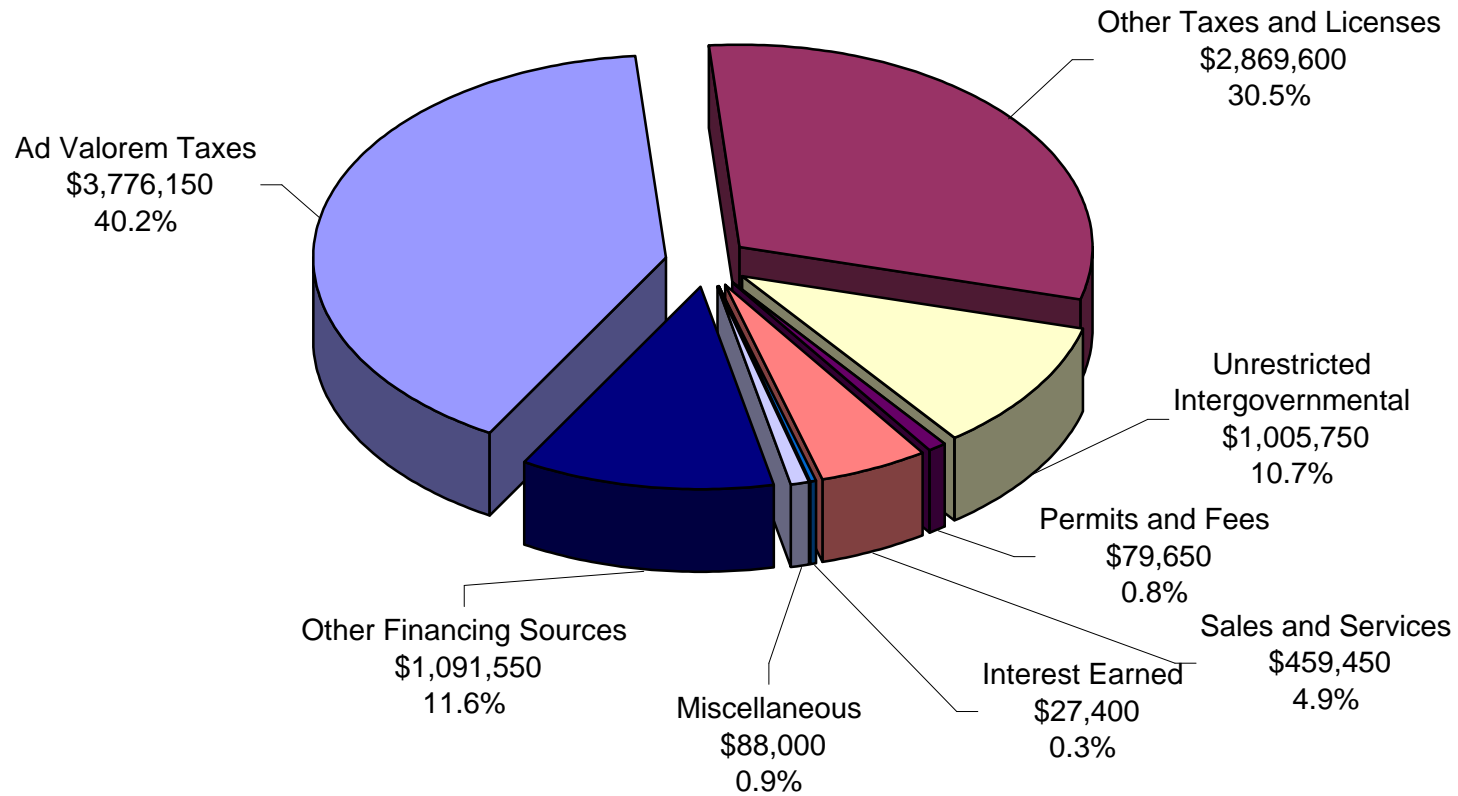
GENERAL FUND

REVENUES

ACCOUNT DESCRIPTION	ACTUAL FY 01/02	BUDGET FY 02/03	ESTIMATED FY 02/03	RECOMMENDED FY 03/04	APPROVED FY 03/04
Fire District Tax	\$ 185,130	\$ 207,900	\$ 207,900	\$ 219,600	\$ -
Prior Years Property Taxes	\$ 33,595	\$ 23,000	\$ 23,000	\$ 30,000	\$ -
Prior Years Auto Taxes	\$ 44,380	\$ 37,850	\$ 37,850	\$ 43,000	\$ -
Prior Years MSD Taxes	\$ 242	\$ 150	\$ 150	\$ 150	\$ -
Current Years Property Taxes	\$ 3,177,301	\$ 3,345,700	\$ 3,345,700	\$ 3,381,400	\$ -
Current Years Auto Taxes	\$ 295,319	\$ 296,150	\$ 296,150	\$ 289,350	\$ -
Municipal Service District	\$ 20,243	\$ 21,600	\$ 21,600	\$ 22,250	\$ -
Tax Interest	\$ 15,887	\$ 1,000	\$ 1,000	\$ 15,000	\$ -
Tax Refunds	\$ (5,302)	\$ (1,000)	\$ (1,000)	\$ (5,000)	\$ -
Animal Licenses	\$ 95	\$ 100	\$ 100	\$ 100	\$ -
1% Local Option Sales Tax	\$ 1,065,147	\$ 1,072,450	\$ 1,072,450	\$ 1,250,000	\$ -
1/2% Local Option Sales Tax	\$ 860,578	\$ 896,500	\$ 896,500	\$ 1,400,000	\$ -
Privilege Licenses	\$ 510	\$ 500	\$ 500	\$ 500	\$ -
Cable TV Franchise	\$ 77,916	\$ 77,900	\$ 77,900	\$ 79,050	\$ -
Federal Grants	\$ 20,536	\$ -	\$ -	\$ -	\$ -
In Lieu of Taxes - Enterprise Funds	\$ 215,900	\$ 216,600	\$ 216,600	\$ 233,600	\$ -
NC Intangibles Tax	\$ 116,001	\$ -	\$ -	\$ -	\$ -
NC Beer and Wine	\$ -	\$ 53,600	\$ 53,600	\$ 53,600	\$ -
Court Cost Fees	\$ 7,953	\$ 5,600	\$ 5,600	\$ 5,650	\$ -
NC Utility Franchise Tax	\$ 367,267	\$ 760,200	\$ 760,200	\$ 695,950	\$ -
Food Stamp Sales Tax Reimbursement	\$ 4,015	\$ -	\$ -	\$ -	\$ -
Inventory Tax	\$ 183,626	\$ -	\$ -	\$ -	\$ -
State Grant	\$ 15,178	\$ 42,600	\$ 42,600	\$ 20,150	\$ -
Court Ordered Proceeds	\$ 2,451	\$ 550	\$ 550	\$ 2,000	\$ -
Parking Penalties	\$ 460	\$ 300	\$ 300	\$ 300	\$ -
Misc Police Reimbursements	\$ 41,898	\$ 42,850	\$ 42,850	\$ 43,300	\$ -
Fire Protection - Mutual Aid	\$ 4,800	\$ 2,400	\$ 2,400	\$ 2,400	\$ -
Piedmont Wagon Admin Reimbursement	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	\$ -
Refuse Collection - Commercial	\$ 99,853	\$ 101,750	\$ 101,750	\$ 100,000	\$ -
County Landfill Tipping Fees	\$ 254,064	\$ 253,350	\$ 253,350	\$ 250,000	\$ -
Recovery of Bad Debts	\$ 4	\$ 100	\$ 100	\$ 100	\$ -
Service Charge - Late Penalty	\$ 4,861	\$ 5,500	\$ 5,500	\$ 5,500	\$ -
Cemetery Lots & Spaces	\$ 11,620	\$ 4,750	\$ 4,750	\$ 12,000	\$ -
Planning & Zoning Fees	\$ 9,267	\$ 8,050	\$ 8,050	\$ 8,150	\$ -
Demolition Fees	\$ 2,004	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Open Space Fees	\$ 2,426	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Recreation - Concessions	\$ 19,224	\$ 15,450	\$ 15,450	\$ 15,600	\$ -
Recreation - Activities	\$ 19,548	\$ 20,800	\$ 20,800	\$ 21,000	\$ -
Recreation - Pool	\$ 6,364	\$ 5,600	\$ 5,600	\$ 5,650	\$ -
Recreation - Special Events	\$ 7,581	\$ 9,000	\$ 9,000	\$ 9,100	\$ -
Recreation - Athletic Program	\$ 14,553	\$ 22,200	\$ 22,200	\$ 22,400	\$ -
Interest on Deposits	\$ 94,650	\$ 62,500	\$ 62,500	\$ 27,400	\$ -
Interest on BB&T Lease Escrow	\$ 4,186	\$ -	\$ -	\$ -	\$ -
Interest on Wachovia Escrow	\$ 348	\$ -	\$ -	\$ -	\$ -
Contributions & Donations	\$ 377,885	\$ -	\$ -	\$ -	\$ -
Equipment Rental	\$ 4,498	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Recyclable Material Proceeds	\$ 15,095	\$ 12,800	\$ 12,800	\$ 13,000	\$ -
Cardboard Fees	\$ 2,204	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Sale of Miscellaneous Taxable Items	\$ 1,388	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
Sale of Athletic Uniforms	\$ 6,302	\$ 6,000	\$ 6,000	\$ 6,050	\$ -
Sale of Surplus Property	\$ 16,129	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
Sale of Materials	\$ 471	\$ 500	\$ 500	\$ 500	\$ -
Sale of Scrap	\$ 180	\$ -	\$ -	\$ -	\$ -
Parking Lot Rents	\$ 2,200	\$ -	\$ -	\$ 2,000	\$ -
Living Tree Memorials	\$ 840	\$ 500	\$ 500	\$ 500	\$ -
Traffic Signal Reimbursement	\$ 2,423	\$ 2,450	\$ 2,450	\$ 2,450	\$ -
Service Charge - Returned Checks	\$ 3,325	\$ 2,750	\$ 2,750	\$ 2,750	\$ -
Insurance Claims	\$ 11,093	\$ 32,100	\$ 32,100	\$ -	\$ -
Miscellaneous Revenues	\$ 10,766	\$ 6,000	\$ 6,000	\$ 5,000	\$ -
Proceeds from Borrowing	\$ 355,000	\$ 193,250	\$ 193,250	\$ 832,850	\$ -
Fund Balance Appropriated	\$ -	\$ 726,600	\$ 726,600	\$ 258,700	\$ -
Fund Balance - Fire	\$ 99,453	\$ -	\$ -	\$ -	\$ -
Total	\$ 8,215,233	\$ 8,611,000	\$ 8,611,000	\$ 9,397,550	\$ -

GENERAL FUND REVENUES

Fiscal Year 2003-2004



GENERAL FUND EXPENDITURES

Expenditures by Service Areas	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
General Administration	\$ 1,984,228	\$ 1,908,700	\$ 1,908,700	\$ 2,025,000	6.09%
Public Works	\$ 1,398,436	\$ 1,319,550	\$ 1,319,550	\$ 1,770,750	34.19%
Public Safety	\$ 3,806,481	\$ 4,012,200	\$ 3,649,650	\$ 4,202,450	4.74%
Parks, Recreation & Facilities	\$ 1,028,165	\$ 1,169,750	\$ 1,169,750	\$ 1,257,650	7.51%
Planning & Economic Development	\$ 496,794	\$ 200,800	\$ 200,800	\$ 141,700	-29.43%
Total	\$ 8,714,105	\$ 8,611,000	\$ 8,248,450	\$ 9,397,550	9.13%

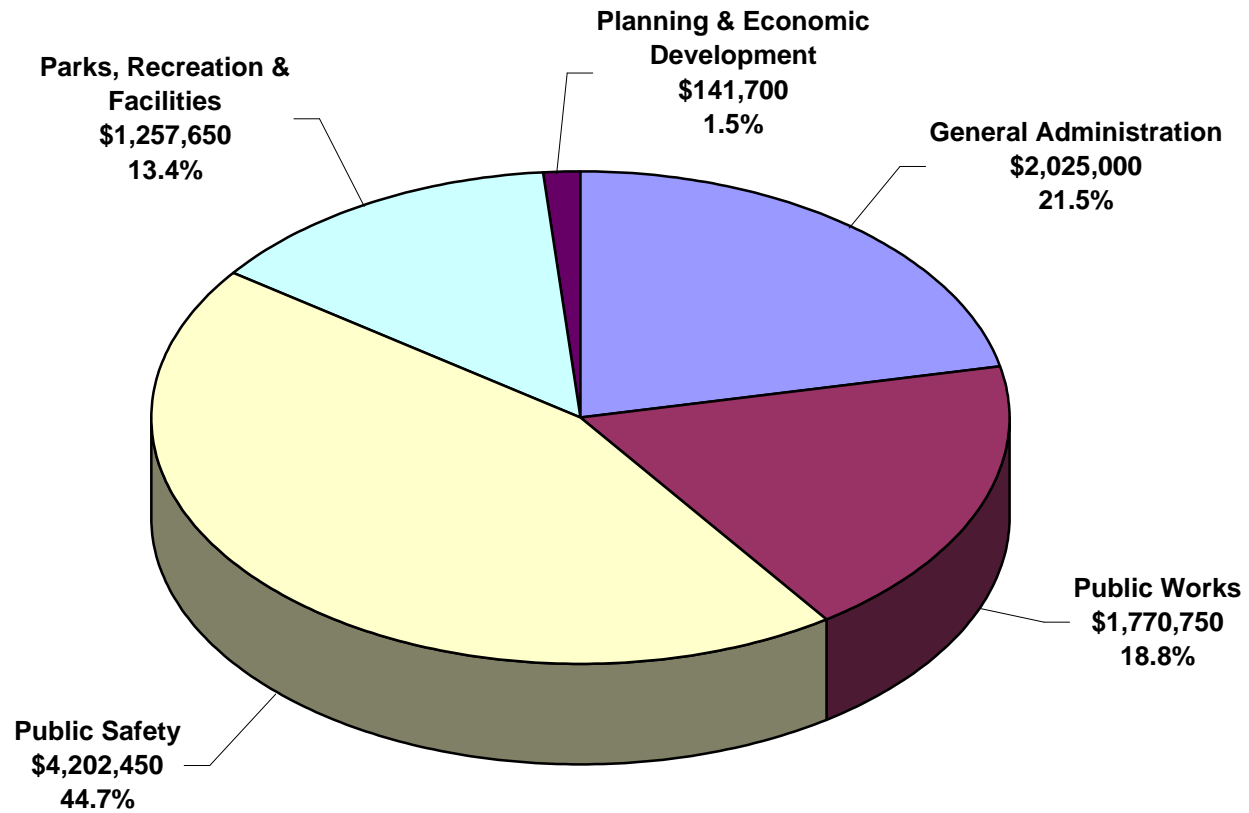
Expenditures by Categories

Personnel Services	\$ 5,339,340	\$ 5,492,650	\$ 5,492,650	\$ 6,128,600	11.58%
Operating Expenditures	\$ 1,949,237	\$ 2,413,850	\$ 2,413,650	\$ 2,393,250	-0.85%
Capital Outlay	\$ 1,182,459	\$ 617,200	\$ 254,650	\$ 1,091,000	76.77%
Contracts, Grants, Subsidies & Allocations	\$ 297,845	\$ 319,950	\$ 319,950	\$ 338,050	5.66%
Debt Service	\$ 568,174	\$ 592,000	\$ 592,000	\$ 582,000	-1.69%
Inventory, Transfers & Budgets	\$ (622,950)	\$ (824,650)	\$ (824,450)	\$ (1,135,350)	37.68%
Total	\$ 8,714,105	\$ 8,611,000	\$ 8,248,450	\$ 9,397,550	9.13%

Summary of Service Areas and Categories 03-04

	Personnel Services	Operating Expenditures	Capital Outlay	Contracts, Grants, Subsidies, & Allocations	Debt Service	Inventory, Transfers, & Budgets	Total
General Administration	\$1,095,000	\$ 632,350	\$ 80,000	\$ 329,550	\$ 466,650	\$ (578,550)	\$ 2,025,000
Public Works	\$1,062,300	\$ 615,650	\$ 353,850	\$ -	\$ -	\$ (261,050)	\$ 1,770,750
Public Safety	\$2,998,300	\$ 643,350	\$ 548,950	\$ -	\$ 52,650	\$ (40,800)	\$ 4,202,450
Parks, Recreation, & Facilities	\$ 740,750	\$ 411,050	\$ 108,200	\$ -	\$ 62,700	\$ (65,050)	\$ 1,257,650
Planning/Economic Dev	\$ 232,250	\$ -	\$ 90,850	\$ 8,500	\$ -	\$ (189,900)	\$ 141,700
Total	\$6,128,600	\$ 2,302,400	\$ 1,181,850	\$ 338,050	\$ 582,000	\$ (1,135,350)	\$ 9,397,550

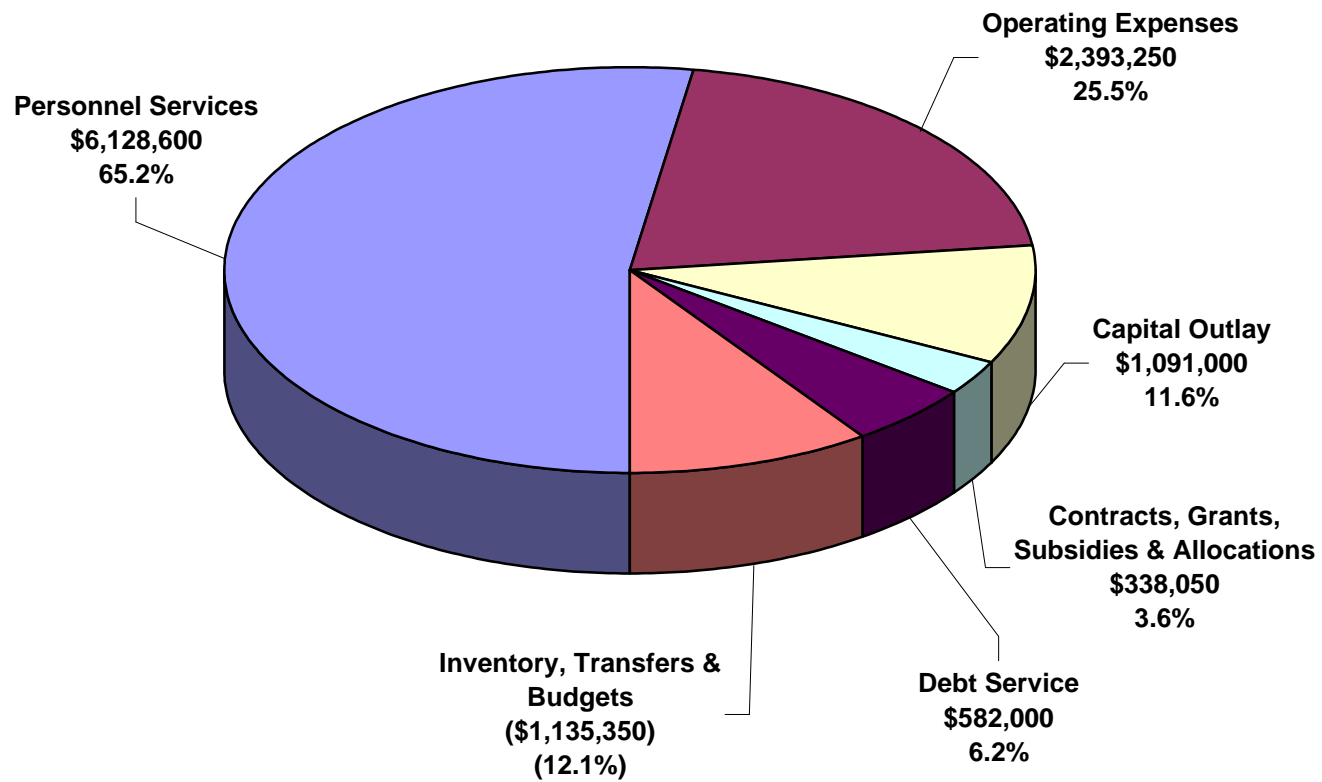
GENERAL FUND EXPENDITURES
Summary By Service Areas
Fiscal Year 2003-2004



GENERAL FUND EXPENDITURES

Expenditures by Categories

Fiscal Year 2003-2004



GENERAL ADMINISTRATION SECTION

? General Administration Summary

? Governing Body

? Administration

? Finance

? Purchasing/Warehousing

? Finance/Technology

? Human Resources

? Special Appropriations

? Other Appropriations

GENERAL ADMINISTRATION SUMMARY

The General Administration Service area includes departments which develop, control, support and direct the course of city government. This service area includes Governing Body, Administration, Finance, Purchasing, Human Resources, Special Appropriations and Other Appropriations.

Services include policy making activities which are carried out by the City Council; centralized direction administration and operation of all municipal services; policy recommendations by the City Manager, legal services, human resource services, risk management; financial accounting and reporting; cash management and collection; purchasing; data processing and provision of public information.

Expenditures by Department	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Governing Board	\$ 24,461	\$ 19,800	\$ 19,800	\$ 33,150	67.42%
Administrative	\$ 193,122	\$ 148,000	\$ 148,000	\$ 209,050	41.25%
Finance	\$ 300,275	\$ 280,300	\$ 280,300	\$ 294,350	5.01%
Purchasing	\$ 31,256	\$ 9,850	\$ 9,850	\$ 27,750	181.73%
Technology	\$ 145,032	\$ 198,700	\$ 198,700	\$ 140,150	-29.47%
Human Resources	\$ 173,003	\$ 223,850	\$ 223,850	\$ 241,800	8.02%
Special Appropriations	\$ 514,679	\$ 425,800	\$ 425,800	\$ 476,350	11.87%
Other Appropriations	\$ 602,400	\$ 602,400	\$ 602,400	\$ 602,400	0.00%
Total	\$ 1,984,228	\$ 1,908,700	\$ 1,908,700	\$ 2,025,000	6.09%
Expenditures by Category					
Personnel Services	\$ 956,443	\$ 1,004,600	\$ 1,004,600	\$ 1,095,000	9.00%
Operating Expenses	\$ 534,129	\$ 654,100	\$ 653,900	\$ 632,350	-3.33%
Capital Outlay	\$ 25,885	\$ 37,550	\$ 37,550	\$ 80,000	113.05%
Contracts, Grants, Subsidies & Allocations	\$ 285,869	\$ 303,450	\$ 303,450	\$ 329,550	8.60%
Debt Service	\$ 445,902	\$ 526,250	\$ 526,250	\$ 466,650	-11.33%
Inventory, Transfers & Budgets	\$ (264,000)	\$ (617,250)	\$ (617,050)	\$ (578,550)	-6.27%
Total	\$ 1,984,228	\$ 1,908,700	\$ 1,908,700	\$ 2,025,000	6.09%

GOVERNING BODY

The City Council is the Governing Body for the City. The Mayor and six Council members have the responsibility to adopt and provide for all ordinances, rules, and regulations as necessary for the general welfare of the City. The City Council establishes policies and programs for the delivery of services to City residents. The City Council also approves the budget for the City and sets the property tax and all utility rates and user fees. The City Council represents the interests of all citizens of the City and serves as the focal point for expression of the hopes and ideas of the community.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 34,810	\$ 42,950	\$ 42,950	\$ 47,500	10.59%
Operating Expenditures	\$ 9,115	\$ 13,150	\$ 12,950	\$ 15,000	14.07%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
Contracts, Grants, Subsidies & Allocations	\$ 5,886	\$ -	\$ -	\$ 6,000	100.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ (25,350)	\$ (36,300)	\$ (36,100)	\$ (35,350)	-2.62%
Total	\$ 24,461	\$ 19,800	\$ 19,800	\$ 33,150	67.42%

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

Key Departmental Goals

- Provide a safe and secure community for Newton residents, businesses, industries and for people who visit, shop and work in Newton.
- Enhance and improve our local economy.
- Protect our environment through upgrading and implementing City utility infrastructure projects and successfully implement state and federal rules and regulations.
- Develop and maintain public facilities which meet the recreational needs of the community and provide for a high quality of life.
- Develop conservative financial plans and budgets which provide adequate funding to maintain a quality workforce, necessary equipment and a level of services consistent with needs of Newton residents, businesses and industries.
- Provide a street/highway and sidewalk system which is safe, efficient and meets the transportation needs as Newton and our urban area grows and develops.
- Work cooperatively with the cities of Conover, Hickory, Maiden and Catawba County.
- Keep the public informed on issues of importance and find new ways for citizens to express their ideas, concerns and desires about City services.
- Have a City that is clean, properly maintained and visually appealing.

GOVERNING BODY

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Board Members Salary	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600	\$ -
Social Security Contribution	\$ 595	\$ 600	\$ 600	\$ 600	\$ 600	\$ -
Medicare Contribution	\$ 139	\$ 150	\$ 150	\$ 150	\$ 150	\$ -
Group Insurance Contribution	\$ 24,459	\$ 32,550	\$ 32,550	\$ 37,100	\$ 37,100	\$ -
Worker's Compensation Contribution	\$ 17	\$ 50	\$ 50	\$ 50	\$ 50	\$ -
Meeting and Travel	\$ 6,266	\$ 9,250	\$ 9,250	\$ 9,450	\$ 9,450	\$ -
Advertising	\$ -	\$ 100	\$ 100	\$ 1,000	\$ 1,000	\$ -
Insurance	\$ 1,788	\$ 2,350	\$ 2,150	\$ 3,050	\$ 3,050	\$ -
Indirect Cost Reimbursement	\$ (25,350)	\$ (38,350)	\$ (38,350)	\$ (35,350)	\$ (35,350)	\$ -
Miscellaneous	\$ 1,060	\$ 1,450	\$ 1,450	\$ 1,500	\$ 1,500	\$ -
Election Expense	\$ 5,886	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -
Reserve	\$ -	\$ 2,050	\$ 2,250	\$ -	\$ -	\$ -
Total	\$ 24,461	\$ 19,800	\$ 19,800	\$ 33,150	\$ 33,150	\$ -

ADMINISTRATION

The Administration Department is responsible for the management, coordination, planning and control of the activities and resources of all City departments and operations. This Department also provides the maintenance of all official city records and documents. The Department also coordinates and provides public information and communications concerning city policies, projects, and programs.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 251,752	\$ 267,600	\$ 267,600	\$ 283,000	5.75%
Operating Expenditures	\$ 81,370	\$ 85,300	\$ 85,300	\$ 102,550	20.22%
Capital Outlay	\$ -	\$ -	\$ -	\$ 10,000	100.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ (140,000)	\$ (204,900)	\$ (204,900)	\$ (186,500)	-8.98%
Total	\$ 193,122	\$ 148,000	\$ 148,000	\$ 209,050	41.25%

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

- Furniture Replacement

Key Departmental Objectives

- Work closely with Catawba County EDC and Department of Commerce to encourage development of new industry and business.
- Effectively communicate news to our citizens and employees.
- Develop and strengthen partnerships with other governmental agencies.
- Look for opportunities to operate the City of Newton and deliver city services in a customer oriented, efficient and effective manner.
- Strive to improve Newton's image, enhance marketing efforts, do more to promote Newton.
- Work with the Mayor and City Council to develop major goal and objectives that meet the needs of the citizens, businesses and industries of Newton.
- Communicate expectations and recognize performance of employees.
- Involve employees in setting and achieving departmental and organizational goals.
- Encourage innovation and new ideas.
- Increase communications among employees at all levels.
- Evaluate department budgets and performance on a quarterly basis.
- Update City Code.
- Effectively implement City Capital Improvement Program.
- Establish realistic/proactive image of the City and its programs and initiatives with all news media.
- Monitor activities in the NC General Assembly and annualize the impact of actions that affect Newton and report them to the City Council.
- Publish annual City calendar that provides comprehensive information about the City of Newton, City services, goals and objectives, and how to interact with City Government.

ADMINISTRATION

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 201,133	\$ 211,650	\$ 211,650	\$ 222,100	\$ 222,100	\$ -
Salaries and Wages - Overtime	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -
Social Security Contribution	\$ 12,093	\$ 13,100	\$ 13,100	\$ 13,800	\$ 13,800	\$ -
Medicare Contribution	\$ 2,905	\$ 3,050	\$ 3,050	\$ 3,200	\$ 3,200	\$ -
Retirement Contribution	\$ 10,590	\$ 11,650	\$ 11,650	\$ 12,250	\$ 12,250	\$ -
Group Insurance Contribution	\$ 15,581	\$ 18,250	\$ 18,250	\$ 21,200	\$ 21,200	\$ -
Worker's Compensation Contribution	\$ 1,350	\$ 1,650	\$ 1,650	\$ 2,000	\$ 2,000	\$ -
Allowances	\$ 8,100	\$ 8,250	\$ 8,250	\$ 8,250	\$ 8,250	\$ -
Professional Service - Legal	\$ 28,015	\$ 30,700	\$ 30,700	\$ 31,300	\$ 31,300	\$ -
Professional Service - Other	\$ 3,823	\$ 5,700	\$ 5,700	\$ 15,000	\$ 15,000	\$ -
Office Supplies and Materials	\$ 2,860	\$ 2,150	\$ 2,150	\$ 2,100	\$ 2,100	\$ -
Data Processing Supplies	\$ 706	\$ 700	\$ 700	\$ 700	\$ 700	\$ -
Miscellaneous Supplies	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ -
Meeting and Travel	\$ 19,104	\$ 15,250	\$ 15,250	\$ 15,000	\$ 15,000	\$ -
Telephone Service	\$ 4,360	\$ 4,450	\$ 4,450	\$ 4,550	\$ 4,550	\$ -
Postage	\$ 5,259	\$ 5,150	\$ 5,150	\$ 6,100	\$ 6,100	\$ -
Printing Costs	\$ 7,661	\$ 10,600	\$ 10,600	\$ 13,750	\$ 13,750	\$ -
Advertising	\$ 3,138	\$ 1,500	\$ 1,500	\$ 1,300	\$ 1,300	\$ -
Other Services	\$ 611	\$ 1,150	\$ 1,150	\$ 3,750	\$ 3,750	\$ -
Rent of Reproduction Equipment	\$ 2,633	\$ 3,000	\$ 3,000	\$ 3,050	\$ 3,050	\$ -
Service/Maint Contract Equip	\$ 79	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Insurance	\$ 1,192	\$ 1,350	\$ 1,350	\$ 1,750	\$ 1,750	\$ -
Indirect Cost Reimbursement	\$ (140,000)	\$ (204,900)	\$ (204,900)	\$ (186,500)	\$ (186,500)	\$ -
Dues and Subscriptions	\$ 1,930	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ -
Cap Outlay - Furniture/Equipment	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
Total	\$ 193,122	\$ 148,000	\$ 148,000	\$ 209,050	\$ 209,050	\$ -

FINANCE

The Finance Department is responsible for administering the city's financial policies and procedures, maintaining the city's sound financial condition and consulting with the City Manager and Department Heads on the administration of the city's financial affairs. Responsibilities within this department consist of data processing, accounting, auditing, treasury, annual operating and capital budgets, materials management, procurement, tax and business office, and insurance and risk management services.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 373,770	\$ 378,650	\$ 378,650	\$ 394,700	4.24%
Operating Expenditures	\$ 176,354	\$ 217,950	\$ 217,950	\$ 235,050	7.85%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ (249,850)	\$ (316,300)	\$ (316,300)	\$ (335,400)	6.04%
Total	\$ 300,275	\$ 280,300	\$ 280,300	\$ 294,350	5.01%

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

Key Departmental Objectives

- Improve services through the effective uses of technology.
- Respond to citizen concerns effectively in a polite manner.
- Insure that citizens' questions and complaints on utility bills are responded to in an accurate, timely and friendly manner.
- Complete and deliver the annual financial report to the Mayor and City Council by October 15, 2003.
- Prepare the fiscal year 2005 annual operating budget and present to Mayor and City Council by May 15, 2004.
- Continue to implement technology improvements.
- Manage the City's debt in a fiscally prudent and responsible manner.
- Evaluate and revise the five-year Capital Improvements Plan, each year.
- Develop midyear budget forecasts for City Council retreats.
- Explore alternatives for funding major capital improvements under design in the Fiscal Year 2003 - 2004 budget.
- Regularly evaluate methods and cost of service.
- Prepare quarterly financial report for City Council review.
- Implement GASB 34 reporting and accounting requirements.
- Review all department budgets with department heads on a monthly basis.
- Review results of monthly budget meeting with City Manager.
- Implement Capital Improvement Program adopted by City Council and make application to Local Government Commission and lending institutions for project financing.

FINANCE

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 299,117	\$ 298,150	\$ 298,150	\$ 309,400	\$ 309,400	\$ -
Salaries and Wages - Overtime	\$ 1,337	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Social Security Contribution	\$ 18,351	\$ 19,500	\$ 19,500	\$ 19,250	\$ 19,250	\$ -
Medicare Contribution	\$ 4,291	\$ 4,550	\$ 4,550	\$ 4,500	\$ 4,500	\$ -
Retirement Contribution	\$ 16,163	\$ 17,300	\$ 17,300	\$ 17,050	\$ 17,050	\$ -
Group Insurance Contribution	\$ 33,761	\$ 37,250	\$ 37,250	\$ 42,400	\$ 42,400	\$ -
Worker's Compensation Contribution	\$ 750	\$ 900	\$ 900	\$ 1,100	\$ 1,100	\$ -
Professional Service - Accounting	\$ 37,000	\$ 39,500	\$ 39,500	\$ 40,300	\$ 40,300	\$ -
Professional Service - Legal	\$ 90	\$ 3,000	\$ 3,000	\$ 5,000	\$ 5,000	\$ -
Professional Service - Other	\$ 14,083	\$ 19,650	\$ 19,650	\$ 22,100	\$ 20,050	\$ -
Building/Maint Supplies	\$ 35	\$ 50	\$ 50	\$ 50	\$ 50	\$ -
Office Supplies and Materials	\$ 5,190	\$ 5,050	\$ 5,050	\$ 5,150	\$ 5,150	\$ -
Office Equipment	\$ 4,848	\$ 1,700	\$ 1,700	\$ 1,750	\$ 1,750	\$ -
Data Processing Supplies	\$ 5,318	\$ 4,400	\$ 4,400	\$ 4,500	\$ 4,500	\$ -
Miscellaneous Supplies	\$ 1,201	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Meeting and Travel	\$ 12,217	\$ 6,000	\$ 6,000	\$ 6,100	\$ 6,100	\$ -
Telephone Service	\$ 2,788	\$ 4,500	\$ 4,500	\$ 5,500	\$ 5,500	\$ -
Postage	\$ 22,296	\$ 21,400	\$ 21,400	\$ 22,450	\$ 21,850	\$ -
Printing Costs	\$ 3,905	\$ 15,850	\$ 15,850	\$ 16,150	\$ 16,150	\$ -
Equipment Repair/Maint	\$ 530	\$ 200	\$ 200	\$ 200	\$ 200	\$ -
Advertising	\$ 183	\$ 200	\$ 200	\$ 200	\$ 200	\$ -
Temporary Help Services	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,050	\$ -
Other Services	\$ 2,966	\$ 1,600	\$ 1,600	\$ 2,050	\$ 1,650	\$ -
Rent of Other Facilities	\$ 350	\$ 600	\$ 600	\$ 1,000	\$ 1,000	\$ -
Rent of Reproduction Equipment	\$ 1,524	\$ 2,550	\$ 2,550	\$ 2,600	\$ 2,600	\$ -
Rent of Postage Meter	\$ 1,352	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Service/Maint Contract Equip	\$ 8,051	\$ 10,100	\$ 10,100	\$ 10,300	\$ 10,300	\$ -
Service/Maint Contract - Software	\$ 14,336	\$ 36,250	\$ 36,250	\$ 37,000	\$ 37,000	\$ -
Insurance	\$ 5,551	\$ 7,400	\$ 7,400	\$ 9,600	\$ 9,600	\$ -
Indirect Cost Reimbursement	\$ (249,850)	\$ (360,300)	\$ (360,300)	\$ (335,400)	\$ (335,400)	\$ -
Fleet Maintenance Charges	\$ 205	\$ 1,500	\$ 1,500	\$ 1,550	\$ 1,550	\$ -
Fleet Fuel Charges	\$ 243	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Dues and Subscriptions	\$ 2,053	\$ 1,950	\$ 1,950	\$ 2,000	\$ 2,000	\$ -
Tax Collection Fees	\$ 30,038	\$ 30,000	\$ 30,000	\$ 38,000	\$ 38,000	\$ -
Reserve	\$ -	\$ 44,000	\$ 44,000	\$ -	\$ -	\$ -
Total	\$ 300,275	\$ 280,300	\$ 280,300	\$ 295,350	\$ 294,350	\$ -

PURCHASING/WAREHOUSING

The Purchasing Department is responsible for the purchase of all materials, supplies and equipment. This department also ensures that goods and services are procured in accordance with city policy and N. C. State Statutes.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 79,446	\$ 81,350	\$ 81,350	\$ 82,550	1.48%
Operating Expenditures	\$ 9,560	\$ 10,350	\$ 10,350	\$ 23,250	124.64%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ (57,750)	\$ (81,850)	\$ (81,850)	\$ (78,050)	-4.64%
Total	\$ 31,256	\$ 9,850	\$ 9,850	\$ 27,750	181.73%

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

- Gas Heaters for Warehouse

Key Departmental Objectives

- Improve services through the effective uses of technology.
- Respond to internal customers and vendors concerns immediately.
- Make use of Purchasing Web Site to disseminate information and bids to the public and vendors
- Continue to provide a one day turn around period between requisition and purchase order issue.
- Maintain a low level of inventory while safeguarding against stock outs.
- Maintain a near perfect level of inventory accountability by identifying and eliminating all variables that contribute to incorrect record keeping.
- Provide updated detailed information on inventory procedure to all departments to inform purchasers about what's in the inventory, its quality and quantity, and to encourage use of warehouse inventory rather than outside purchases
- Implement Fixed Asset policy.
- Update fixed assets consistent with new fixed asset policy.
- Conduct annual surplus property auction. Attempt to coordinate one surplus auction combined with the county and/or county school system.
- Make every effort to do business with city, county and state businesses when practical, feasible and consistent with purchasing laws.
- Extend network of vendors to obtain the highest quality products at the best price and delivery.
- Continue to monitor and update policies and procedures as they pertain to purchasing as the statutes of the State of North Carolina change.

PURCHASING/WAREHOUSING

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 63,278	\$ 63,000	\$ 63,000	\$ 62,550	\$ 62,550	\$ -
Salaries and Wages - Overtime	\$ (86)	\$ 200	\$ 200	\$ 200	\$ 200	\$ -
Social Security Contribution	\$ 3,918	\$ 3,900	\$ 3,900	\$ 3,900	\$ 3,900	\$ -
Medicare Contribution	\$ 916	\$ 900	\$ 900	\$ 900	\$ 900	\$ -
Retirement Contribution	\$ 3,399	\$ 3,500	\$ 3,500	\$ 3,450	\$ 3,450	\$ -
Group Insurance Contribution	\$ 7,371	\$ 9,050	\$ 9,050	\$ 10,600	\$ 10,600	\$ -
Worker's Compensation Contribution	\$ 650	\$ 800	\$ 800	\$ 950	\$ 950	\$ -
Safety and Uniform Supplies	\$ 201	\$ 150	\$ 150	\$ 150	\$ 150	\$ -
Office Supplies and Materials	\$ 979	\$ 400	\$ 400	\$ 400	\$ 400	\$ -
Office Equipment	\$ 1,781	\$ -	\$ -	\$ -	\$ -	\$ -
Data Processing Supplies	\$ 49	\$ 200	\$ 200	\$ 200	\$ 200	\$ -
Miscellaneous Supplies	\$ 391	\$ 300	\$ 300	\$ 300	\$ 300	\$ -
Meeting and Travel	\$ 1,957	\$ 3,250	\$ 3,250	\$ 3,300	\$ 3,300	\$ -
Telephone Service	\$ 1,371	\$ 1,700	\$ 1,700	\$ 1,750	\$ 1,750	\$ -
Postage	\$ -	\$ 150	\$ 150	\$ 150	\$ 150	\$ -
Natural Gas Expense	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -
Building Repair/Maint	\$ 92	\$ 300	\$ 300	\$ 300	\$ 300	\$ -
Equipment Repair/Maint	\$ 1,232	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Advertising	\$ 32	\$ 400	\$ 400	\$ 400	\$ 400	\$ -
Service/Maint Contract Equip	\$ -	\$ 700	\$ 700	\$ 700	\$ 700	\$ -
Indirect Cost Reimbursement	\$ (57,750)	\$ (86,550)	\$ (86,550)	\$ (78,050)	\$ (78,050)	\$ -
Fleet Maintenance Charges	\$ 198	\$ 300	\$ 300	\$ 300	\$ 300	\$ -
Fleet Fuel Charges	\$ 172	\$ 200	\$ 200	\$ 200	\$ 200	\$ -
Non-Capital Outlay	\$ -	\$ 1,200	\$ 1,200	\$ 11,000	\$ 11,000	\$ -
Dues and Subscriptions	\$ 1,105	\$ 100	\$ 100	\$ 100	\$ 100	\$ -
Reserve	\$ -	\$ 4,700	\$ 4,700	\$ -	\$ -	\$ -
Total	\$ 31,256	\$ 9,850	\$ 9,850	\$ 27,750	\$ 27,750	\$ -

FINANCE/TECHNOLOGY

This department is used to provide Technology resources to all City departments and implementation of the City's Strategic Technology Plan to systematically provide for the prioritized needs of the organization.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 98,725	\$ 96,050	\$ 96,050	\$ 110,300	14.84%
Operating Expenditures	\$ 103,622	\$ 153,200	\$ 153,200	\$ 73,600	-51.96%
Capital Outlay	\$ 25,885	\$ 37,550	\$ 37,550	\$ 70,000	86.42%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ (83,200)	\$ (88,100)	\$ (88,100)	\$ (113,750)	29.11%
Total	\$ 145,032	\$ 198,700	\$ 198,700	\$ 140,150	-29.47%

Capital and Non-Capital Expenditures

Non-Capital:

- GFI Fax Server
- HW for Fax Server
- Anitspam Software

Capital:

- Computers/UPS
- Upgrade Workstations & Servers

Key Departmental Objectives

- To improve the productivity of the City's employees and enhance their ability to serve the public by installing new or upgrading existing computer hardware and software.
- Provide funding and necessary resources to maintain operational readiness of all systems +99% of the time.
- Further the education of City employees in the effective and efficient use of computer hardware and software resource currently available within the City organization so as to improve their knowledge, confidence, independence and efficiency.
- Encourage innovation and new ways to use technology.
- Develop a survey to assess needs and concerns of city-wide technology use.
- Work with Electricities to form regional customer information billing and collection system.
- Work with Electricities to develop economic section on Newton's website.
- Implement City Works Software to help increase efficiency, monitor and issue workorder and workorder follow-up.
- Implement City wide time reporting.

FINANCE/TECHNOLOGY

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 80,752	\$ 78,000	\$ 78,000	\$ 87,600	\$ 87,600	\$ -
Salaries and Wages - Overtime	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Social Security Contribution	\$ 4,745	\$ 4,850	\$ 4,850	\$ 5,450	\$ 5,450	\$ -
Medicare Contribution	\$ 1,110	\$ 1,150	\$ 1,150	\$ 1,300	\$ 1,300	\$ -
Retirement Contribution	\$ 4,344	\$ 4,300	\$ 4,300	\$ 4,850	\$ 4,850	\$ -
Group Insurance Contribution	\$ 7,774	\$ 7,250	\$ 7,250	\$ 10,600	\$ 10,600	\$ -
Data Processing Supplies	\$ 8,254	\$ 9,400	\$ 9,400	\$ 9,600	\$ 9,600	\$ -
Miscellaneous Supplies	\$ 2,222	\$ 1,500	\$ 1,500	\$ 1,550	\$ 1,550	\$ -
Meeting and Travel	\$ 3,630	\$ 3,000	\$ 3,000	\$ 6,000	\$ 6,000	\$ -
Telephone Service	\$ 835	\$ 1,000	\$ 1,000	\$ 1,050	\$ 1,000	\$ -
Service/Maint Contract Equip	\$ 1,304	\$ 6,000	\$ 6,000	\$ 6,150	\$ 6,100	\$ -
Service/Maint Contract - Software	\$ 34,604	\$ 43,000	\$ 43,000	\$ 43,850	\$ 43,850	\$ -
Indirect Cost Reimbursement	\$ (83,200)	\$ (94,650)	\$ (94,650)	\$ (113,750)	\$ (113,750)	\$ -
Non-Capital Outlay	\$ 52,772	\$ 89,300	\$ 89,300	\$ 5,500	\$ 5,500	\$ -
Cap Outlay - Data Processing Equipment	\$ 25,885	\$ 37,550	\$ 37,550	\$ 70,000	\$ 70,000	\$ -
Reserve	\$ -	\$ 6,550	\$ 6,550	\$ -	\$ -	\$ -
Total	\$145,032	\$198,700	\$198,700	\$ 140,250	\$ 140,150	\$ -

HUMAN RESOURCES

The Human Resource Department is responsible for a wide variety of functions in support of management and employees including recruitment and selection, employee orientation, classification and pay, personnel policy development and administration, fringe benefits development, employee health assistance, wellness programs, substance abuse examinations and the city's safety program.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 117,938	\$ 138,000	\$ 138,000	\$ 176,950	28.22%
Operating Expenditures	\$ 94,665	\$ 126,400	\$ 126,400	\$ 133,350	5.50%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ (39,600)	\$ (40,550)	\$ (40,550)	\$ (68,500)	68.93%
Total	\$ 173,003	\$ 223,850	\$ 223,850	\$ 241,800	8.02%

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

Key Departmental Objectives

- Provide Human Resource's information and services to public and employees through the effective use of intranet and internet.
- Continued implementation and training of performance appraisal system to ensure equity and legality.
- Implementation of a city wide claims reporting system for all types of insurance claims to enable accuracy and analysis so as to decrease claims.
- Work cooperatively with and assist departments in meeting needs based on personnel constraints.
- Continue records improvement – computerized and manual.
- Comply with new Health Insurance Portability and Accountability Act ("HIPAA") , DOT and retirement laws and insurance conversions.
- Ensure that all employee benefits, policies and practices are equitable and in compliance with established employment law and practices.
- Respond to employee questions in a timely, accurate and caring fashion.

HUMAN RESOURCES

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 87,642	\$ 89,400	\$ 89,400	\$ 93,350	\$ 93,350	\$ -
Salaries and Wages - Overtime	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ -
Social Security Contribution	\$ 5,156	\$ 5,550	\$ 5,550	\$ 5,800	\$ 5,800	\$ -
Medicare Contribution	\$ 1,206	\$ 1,300	\$ 1,300	\$ 1,350	\$ 1,350	\$ -
Retirement Contribution	\$ 4,675	\$ 4,950	\$ 4,950	\$ 5,150	\$ 5,150	\$ -
Group Insurance Contribution	\$ 7,793	\$ 9,150	\$ 9,150	\$ 10,600	\$ 10,600	\$ -
Unemployment Compensation Contribution	\$ 1,154	\$ 5,250	\$ 5,250	\$ 34,600	\$ 34,600	\$ -
Worker's Compensation Contribution	\$ 1,254	\$ 5,300	\$ 5,300	\$ 6,350	\$ 6,350	\$ -
Other Fringe Benefits - Insurance	\$ 9,059	\$ 16,900	\$ 16,900	\$ 19,550	\$ 19,550	\$ -
Professional Service - Medical	\$ 47,659	\$ 54,700	\$ 54,700	\$ 53,000	\$ 53,000	\$ -
Professional Service - Other	\$ 6,700	\$ 20,750	\$ 20,750	\$ 21,150	\$ 21,150	\$ -
Employee Incentive Program Supplies	\$ 14,183	\$ 16,900	\$ 16,900	\$ 17,250	\$ 17,250	\$ -
Office Supplies and Materials	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,750	\$ 1,750	\$ -
Office Equipment	\$ -	\$ 1,300	\$ 1,300	\$ 1,350	\$ 1,350	\$ -
Data Processing Supplies	\$ 3,977	\$ 2,200	\$ 2,200	\$ 2,250	\$ 2,250	\$ -
Miscellaneous Supplies	\$ 73	\$ 100	\$ 100	\$ 100	\$ 100	\$ -
Meeting and Travel	\$ 1,172	\$ 2,500	\$ 2,500	\$ 2,550	\$ 2,550	\$ -
Telephone Service	\$ 1,121	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Printing Costs	\$ 438	\$ 950	\$ 950	\$ 950	\$ 950	\$ -
Equipment Repair/Maint	\$ 569	\$ 600	\$ 600	\$ 600	\$ 600	\$ -
Advertising	\$ 1,206	\$ 3,000	\$ 3,000	\$ 3,050	\$ 3,050	\$ -
Training and Employee Development	\$ 11,168	\$ 16,750	\$ 16,750	\$ 25,750	\$ 25,750	\$ -
Other Services	\$ 65	\$ 1,900	\$ 1,900	\$ 500	\$ 500	\$ -
Service/Maint Contract - Software	\$ 356	\$ 950	\$ 950	\$ 950	\$ 950	\$ -
Insurance	\$ 112	\$ 150	\$ 150	\$ 200	\$ 200	\$ -
Indirect Cost Reimbursement	\$ (39,600)	\$ (61,850)	\$ (61,850)	\$ (68,500)	\$ (68,500)	\$ -
Dues and Subscriptions	\$ 853	\$ 950	\$ 950	\$ 950	\$ 950	\$ -
Reserve	\$ -	\$ 21,300	\$ 21,300	\$ -	\$ -	\$ -
Total	\$ 169,690	\$ 223,850	\$ 223,850	\$ 241,800	\$ 241,800	\$ -

GENERAL FUND SPECIAL APPROPRIATIONS

The Special Appropriation Department provides funds for lease purchase expenditures and the city's financial support to other agencies outside the City of Newton.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	\$ 59,444	\$ 47,750	\$ 47,750	\$ 49,550	3.77%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
Contracts, Grants, Subsidies & Allocations	\$ 279,983	\$ 303,450	\$ 303,450	\$ 323,550	6.62%
Debt Service	\$ 445,902	\$ 526,250	\$ 526,250	\$ 466,650	-11.33%
Inventory, Transfers & Budgets	\$ (270,650)	\$ (451,650)	\$ (451,650)	\$ (363,400)	-19.54%
Total	\$ 514,679	\$ 425,800	\$ 425,800	\$ 476,350	11.87%

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

GENERAL FUND SPECIAL APPROPRIATIONS

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
City Sponsored Activities	\$ 36,214	\$ 28,150	\$ 28,150	\$ 27,550	\$ 27,550	\$ -
Reserve for Liability Insurance Claims	\$ 5,592	\$ 3,100	\$ 3,100	\$ 5,000	\$ 5,000	\$ -
Indirect Cost Reimbursement	\$ (270,650)	\$ (452,000)	\$ (452,000)	\$ (363,400)	\$ (363,400)	\$ -
Dues and Subscriptions	\$ 16,286	\$ 16,500	\$ 16,500	\$ 17,000	\$ 17,000	\$ -
Bad Debt Expense	\$ 1,351	\$ -	\$ -	\$ -	\$ -	\$ -
National Guard	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
Arts Council	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Catawba County Library	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Appearance Commission	\$ 16,597	\$ 5,000	\$ 5,000	\$ 4,100	\$ 4,100	\$ -
Economic Development Commission	\$ 25,100	\$ 25,100	\$ 25,100	\$ 43,500	\$ 43,500	\$ -
Economic Development Incentive	\$ 77,647	\$ 107,850	\$ 107,850	\$ 110,000	\$ 110,000	\$ -
1924 Court House	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
Sister Cities Program	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Municipal Service District	\$ 18,495	\$ 20,550	\$ 20,550	\$ 20,550	\$ 20,550	\$ -
Piedmont Wagon	\$ 50,971	\$ 57,550	\$ 57,550	\$ 51,000	\$ 51,000	\$ -
Newton/Conover Band	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -
Rescue Squad	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
Newton/Conover Auditorium	\$ 12,000	\$ 16,000	\$ 16,000	\$ 31,000	\$ 31,000	\$ -
Historical Association	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
Special Events Committee	\$ 2,877	\$ 3,000	\$ 3,000	\$ 2,750	\$ 3,000	\$ -
Newton Depot Authority	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
New Foundations	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -
Newton Corner Table	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -
Metro Planning Organization Agreement	\$ 2,696	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ -
Lease Purchase Expense - Vehicles	\$ 323,639	\$ 404,150	\$ 404,150	\$ 276,350	\$ 276,350	\$ -
Lease Purchase Expense - Equipment	\$ 122,263	\$ 122,100	\$ 122,100	\$ 190,300	\$ 190,300	\$ -
Reserve	\$ -	\$ 350	\$ 350	\$ -	\$ -	\$ -
Total	\$ 514,679	\$ 425,800	\$ 425,800	\$ 476,100	\$ 476,350	\$ -

GENERAL FUND - OTHER APPROPRIATIONS

The Other Appropriations Department provides funds for transfers to other funds, departments, and contingencies.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	\$ -	\$ -	\$ -	\$ -	0.00%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ 602,400	\$ 602,400	\$ 602,400	\$ 602,400	0.00%
Total	\$ 602,400	\$ 602,400	\$ 602,400	\$ 602,400	0.00%

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

GENERAL FUND - OTHER APPROPRIATIONS

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Transfer Sales Tax to Water & Wastewater Fund	\$ 602,400	\$ 602,400	\$ 602,400	\$ 602,400	\$ 602,400	\$ -
Contingency	\$ -	\$ -	\$ -	\$ 7,850	\$ 7,850	\$ -
Total	\$ 602,400	\$ 602,400	\$ 602,400	\$ 610,250	\$ 610,250	\$ -

PUBLIC WORKS SECTION

? Public Works Summary

? Administration

? Garage

? Streets & Drainage

? Sanitation

PUBLIC WORKS SUMMARY

The Public Works area includes departments that provide primary service delivery to the public such as street maintenance and construction, street cleaning, sidewalk construction and repair, curb and gutter maintenance and construction, storm drain and right-of-way maintenance, sanitation services and fleet maintenance.

Expenditures by Department	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Administration	\$ 126,294	\$ 95,450	\$ 95,450	\$ 215,750	126.03%
Garage	\$ 152,285	\$ 148,050	\$ 148,050	\$ 160,400	8.34%
Streets & Drainage	\$ 216,031	\$ 279,300	\$ 279,300	\$ 388,150	38.97%
Sanitation	\$ 903,826	\$ 796,750	\$ 796,750	\$ 1,006,450	26.32%
Total	\$ 1,398,436	\$ 1,319,550	\$ 1,319,550	\$ 1,770,750	34.19%

Expenditures by Category					
Personnel Services	\$ 828,662	\$ 885,700	\$ 885,700	\$ 1,062,300	19.94%
Operating Expenditures	\$ 474,435	\$ 593,250	\$ 593,250	\$ 615,650	3.78%
Capital Outlay	\$ 209,140	\$ 9,300	\$ 9,300	\$ 353,850	3704.84%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ (113,800)	\$ (168,700)	\$ (168,700)	\$ (261,050)	54.74%
Total	\$ 1,398,436	\$ 1,319,550	\$ 1,319,550	\$ 1,770,750	34.19%

PUBLIC WORKS ADMINISTRATION

The Public Works Administration Department plans, organizes and directs the operations of Public Works and Utilities and is responsible for water treatment and distribution, wastewater treatment and collection, industrial pretreatment program, equipment services, solid waste disposal and recycling, electrical services, street maintenance and drainage. The Public Works/Utilities administration staff monitors the activities of all the divisions of Public Works to ensure that high quality, efficient and responsive service is provided to the public. In addition, the Public Works staff reviews the community's demand for public work services and recommends appropriate service delivery levels.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 169,761	\$ 181,500	\$ 181,500	\$ 191,200	5.34%
Operating Expenditures	\$ 38,891	\$ 48,950	\$ 48,950	\$ 98,600	101.43%
Capital Outlay	\$ 7,092	\$ -	\$ -	\$ 150,000	100.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ (89,450)	\$ (135,000)	\$ (135,000)	\$ (224,050)	65.96%
Total	\$ 126,294	\$ 95,450	\$ 95,450	\$ 215,750	126.03%

Capital and Non-Capital Expenditures

Non-Capital:

- Security Gate
- Other Security Items
- Furniture

Capital:

- Facilities Improvements

Key Departmental Objectives

- Develop and implement City Works Software management system that integrates GIS/GPS technology and streamlines the process of providing services.
- Implement a Stormwater Management Program that meets the minimum requirements of Phase II Stormwater regulations.
- Review current City ordinances that regulate public works and utilities activities. Develop and propose any changes that are needed to address present conditions or concerns.
- Develop and implement organizational changes to increase efficiency.
- Maintain level of service for internal and external customers.
- Implement Capital Improvement Program approved by City Council.
- Prepare monthly CIP updates for review with City Manager.
- Prepare quarterly updates on CIP and present to City Council.
- Monitor division work activities to ensure maximization of personnel and equipment resources.

PUBLIC WORKS - ADMINISTRATION

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 138,075	\$ 144,700	\$ 144,700	\$ 151,350	\$ 151,350	\$ -
Salaries and Wages - Overtime	\$ 1,197	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
Social Security Contribution	\$ 8,635	\$ 9,150	\$ 9,150	\$ 9,550	\$ 9,550	\$ -
Medicare Contribution	\$ 2,019	\$ 2,150	\$ 2,150	\$ 2,250	\$ 2,250	\$ -
Retirement Contribution	\$ 7,492	\$ 8,100	\$ 8,100	\$ 8,450	\$ 8,450	\$ -
Group Insurance Contribution	\$ 11,342	\$ 13,700	\$ 13,700	\$ 15,900	\$ 15,900	\$ -
Worker's Compensation Contribution	\$ 1,000	\$ 1,200	\$ 1,200	\$ 1,250	\$ 1,200	\$ -
Professional Service - Legal	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -
Professional Service - Engineering	\$ 585	\$ 5,050	\$ 5,050	\$ 25,000	\$ 20,000	\$ -
Janitorial Supplies	\$ 1,853	\$ 1,000	\$ 1,000	\$ 2,000	\$ 1,000	\$ -
Education /Program Supplies	\$ -	\$ -	\$ -	\$ 10,000	\$ 8,000	\$ -
Maintenance and Repair Supplies	\$ 337	\$ 100	\$ 100	\$ 500	\$ 250	\$ -
Office Supplies and Materials	\$ 1,561	\$ 2,300	\$ 2,300	\$ 2,700	\$ 2,350	\$ -
Office Equipment	\$ 504	\$ 600	\$ 600	\$ 600	\$ 600	\$ -
Data Processing Supplies	\$ 497	\$ 1,000	\$ 1,000	\$ 2,400	\$ 1,400	\$ -
Miscellaneous Supplies	\$ 2,638	\$ 2,250	\$ 2,250	\$ 2,500	\$ 2,300	\$ -
Meeting and Travel	\$ 3,726	\$ 3,000	\$ 3,000	\$ 5,500	\$ 3,050	\$ -
Telephone Service	\$ 8,065	\$ 8,000	\$ 8,000	\$ 8,200	\$ 8,150	\$ -
Postage	\$ 379	\$ 300	\$ 300	\$ 2,200	\$ 1,200	\$ -
Electric Expense/City	\$ 9,241	\$ 12,800	\$ 12,800	\$ 13,100	\$ 13,050	\$ -
Natural Gas Expense	\$ 214	\$ 250	\$ 250	\$ 300	\$ 250	\$ -
Water Expense	\$ 251	\$ 300	\$ 300	\$ 300	\$ 300	\$ -
Sewer Expense	\$ 372	\$ 400	\$ 400	\$ 400	\$ 400	\$ -
Printing Costs	\$ 250	\$ 250	\$ 250	\$ 12,250	\$ 3,000	\$ -
Building Repair/Maint	\$ 711	\$ 300	\$ 300	\$ 1,400	\$ 300	\$ -
Equipment Repair/Maint	\$ 445	\$ 900	\$ 900	\$ 1,000	\$ 900	\$ -
Other Services	\$ 660	\$ 850	\$ 850	\$ 850	\$ 850	\$ -
Service/Maint Contract Equip	\$ 1,875	\$ 2,000	\$ 2,000	\$ 1,600	\$ 2,050	\$ -
Service/Maint Contract Software	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
Insurance	\$ 3,129	\$ 3,600	\$ 3,600	\$ 4,700	\$ 4,700	\$ -
Indirect Cost Reimbursement	\$ (89,450)	\$ (135,000)	\$ (135,000)	\$ (224,050)	\$ (224,050)	\$ -
Fleet Maintenance Charges	\$ 312	\$ 1,000	\$ 1,000	\$ 1,200	\$ 1,000	\$ -
Fleet Fuel Charges	\$ 619	\$ 1,000	\$ 1,000	\$ 1,050	\$ 1,000	\$ -
Non-Capital Outlay	\$ -	\$ -	\$ -	\$ 10,750	\$ 10,750	\$ -
Dues and Subscriptions	\$ 668	\$ 1,700	\$ 1,700	\$ 900	\$ 1,750	\$ -
Cap Outlay - Other Equipment	\$ 7,092	\$ -	\$ -	\$ -	\$ -	\$ -
Cap Outlay - Buildings/Improvements		\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -
Total	\$ 126,294	\$ 95,450	\$ 95,450	\$ 239,400	\$ 215,750	\$ -

PUBLIC WORKS - GARAGE

The City Garage Department provides operating and maintenance service for the city's fleet which consists of 270 vehicles and pieces of equipment.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 114,324	\$ 131,800	\$ 131,800	\$ 139,750	6.03%
Operating Expenditures	\$ 39,009	\$ 49,950	\$ 49,950	\$ 57,650	15.42%
Capital Outlay	\$ 23,302	\$ -	\$ -	\$ -	0.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ (24,350)	\$ (33,700)	\$ (33,700)	\$ (37,000)	9.79%
Total	\$ 152,285	\$ 148,050	\$ 148,050	\$ 160,400	8.34%

Capital and Non-Capital Expenditures

Non-Capital:

- Vehicle Inspection Machine
- Air Compressor
- Diagnostics Machine

Capital:

Key Departmental Objectives

- Implement work order management system and provide monthly report to Public Works Director
- Implement vehicle maintenance tracking system.
- Develop plan to meet stormwater management issues from garage area.
- Prepare vehicle/equipment rating system to ensure vehicle operational readiness for day to day activities.

PUBLIC WORKS - GARAGE

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 87,954	\$ 95,150	\$ 95,150	\$ 99,150	\$ 99,150	\$ -
Salaries and Wages - Overtime	\$ 2,252	\$ 5,250	\$ 5,250	\$ 5,300	\$ 5,300	\$ -
Social Security Contribution	\$ 5,188	\$ 6,200	\$ 6,200	\$ 6,500	\$ 6,500	\$ -
Medicare Contribution	\$ 1,213	\$ 1,450	\$ 1,450	\$ 1,500	\$ 1,500	\$ -
Retirement Contribution	\$ 4,560	\$ 5,500	\$ 5,500	\$ 5,750	\$ 5,750	\$ -
Group Insurance Contribution	\$ 10,856	\$ 13,550	\$ 13,550	\$ 15,900	\$ 15,900	\$ -
Worker's Compensation Contribution	\$ 2,300	\$ 4,700	\$ 4,700	\$ 5,650	\$ 5,650	\$ -
Janitorial Supplies	\$ 272	\$ 350	\$ 350	\$ 650	\$ 350	\$ -
Small Tool and Hand Supplies	\$ 5,203	\$ 4,900	\$ 4,900	\$ 5,450	\$ 5,000	\$ -
Safety and Uniform Supplies	\$ 1,369	\$ 1,800	\$ 1,800	\$ 2,400	\$ 1,850	\$ -
Maintenance and Repair Supplies	\$ 2,773	\$ 2,050	\$ 2,050	\$ 6,150	\$ 4,100	\$ -
Office Supplies and Materials	\$ -	\$ 50	\$ 50	\$ 250	\$ 50	\$ -
Miscellaneous Supplies	\$ 6,652	\$ 13,000	\$ 13,000	\$ 1,000	\$ 1,000	\$ -
Meeting and Travel	\$ 126	\$ 150	\$ 150	\$ 750	\$ 750	\$ -
Telephone Service	\$ 2,528	\$ 2,300	\$ 2,300	\$ 2,500	\$ 2,350	\$ -
Electric Expense/City	\$ 13,420	\$ 17,700	\$ 17,700	\$ 18,150	\$ 18,050	\$ -
Natural Gas Expense	\$ 137	\$ -	\$ -	\$ -	\$ -	\$ -
Water Expense	\$ 227	\$ 200	\$ 200	\$ 200	\$ 200	\$ -
Sewer Expense	\$ 291	\$ 300	\$ 300	\$ 300	\$ 300	\$ -
Building Repair/Maint	\$ 60	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,000	\$ -
Equipment Repair/Maint	\$ 507	\$ 1,250	\$ 1,250	\$ 2,500	\$ 2,500	\$ -
Other Services	\$ 90	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -
Insurance	\$ 1,341	\$ 1,550	\$ 1,550	\$ 2,000	\$ 2,000	\$ -
Indirect Cost Reimbursement	\$ (24,350)	\$ (33,700)	\$ (33,700)	\$ (37,000)	\$ (37,000)	\$ -
Fleet Maintenance Charges	\$ 3,303	\$ 1,850	\$ 1,850	\$ 1,900	\$ 1,900	\$ -
Fleet Fuel Charges	\$ 710	\$ 1,500	\$ 1,500	\$ 1,550	\$ 1,550	\$ -
Non-Capital Outlay	\$ -	\$ -	\$ -	\$ 13,200	\$ 13,200	\$ -
Cap Outlay - Buildings/Improvements	\$ 23,302	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 152,285	\$ 148,050	\$ 148,050	\$ 164,700	\$ 160,400	\$ -

PUBLIC WORKS - STREETS & DRAINAGE

The Streets and Drainage Department provides the following programs: street maintenance, sidewalk maintenance, street cleaning service and leaf collection. This division is responsible for pavement repairs, street shoulder repairs, curb and gutter repairs on 69 miles of city streets. This division is also responsible for maintaining storm drainage infrastructure.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 97,665	\$ 127,750	\$ 127,750	\$ 277,200	116.99%
Operating Expenditures	\$ 84,511	\$ 151,550	\$ 151,550	\$ 100,950	-33.39%
Capital Outlay	\$ 33,855	\$ -	\$ -	\$ 10,000	100.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 216,031	\$ 279,300	\$ 279,300	\$ 388,150	38.97%

Capital and Non-Capital Expenditures

Non-Capital:

- (2) Work Zone Safety Trailers

Capital:

- Monitoring Wells for LCID Landfill

Key Departmental Objectives

- Use GIS/GPS to further define and develop Street and Sidewalk Improvement Plan.
- Continue to refine and improve Leaf Pickup service by using systematic planning for scheduling manpower and equipment.
- Work with Planning Department and PW/U Administration to review current City ordinances that regulate street and sidewalk policies. Develop and propose any changes that are needed to address present conditions or concerns.
- Continue to refine and improve Right of Way maintenance by using systematic planning for scheduling manpower and equipment.
- Implement Stormwater Management Plan requirements.
- Closely monitor all contractor work in new developments. Prepare reports of any deficiencies before final approval by City.
- Have all city streets and parking area painted and striped annually or on an as needed basis.
- Implement paving, resurfacing, and sidewalk improvement projects in accordance with city street condition survey and by making sure that each city quadrant (geographical area) receives some attention.
- Transfer 3 Positions from Powell Bill Fund Department to increase overall Powell Bill Fund accountability.

PUBLIC WORKS - STREETS & DRAINAGE

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 74,350	\$ 96,850	\$ 96,850	\$ 198,250	\$ 198,250	\$ -
Salaries and Wages - Overtime	\$ 787	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Social Security Contribution	\$ 4,627	\$ 6,250	\$ 6,250	\$ 12,550	\$ 12,550	\$ -
Medicare Contribution	\$ 1,082	\$ 1,450	\$ 1,450	\$ 2,950	\$ 2,950	\$ -
Retirement Contribution	\$ 3,464	\$ 5,550	\$ 5,550	\$ 11,100	\$ 11,100	\$ -
Group Insurance Contribution	\$ 9,505	\$ 9,000	\$ 9,000	\$ 37,100	\$ 37,100	\$ -
Worker's Compensation Contribution	\$ 3,850	\$ 4,650	\$ 4,650	\$ 11,250	\$ 11,250	\$ -
Professional Service - Legal	\$ 135	\$ -	\$ -	\$ 500	\$ 500	\$ -
Professional Service - Engineering	\$ 23,310	\$ 18,200	\$ 18,200	\$ 25,000	\$ 12,500	\$ -
Janitorial Supplies	\$ 528	\$ 700	\$ 700	\$ 600	\$ 350	\$ -
Small Tool and Hand Supplies	\$ 582	\$ 950	\$ 950	\$ 950	\$ 900	\$ -
Signs and Supplies	\$ 1,422	\$ 5,650	\$ 5,650	\$ 5,800	\$ 5,800	\$ -
Storm Sewer and Supplies	\$ -	\$ 200	\$ 200	\$ 500	\$ -	\$ -
Curb and Gutter Supplies	\$ 1,462	\$ 1,750	\$ 1,750	\$ 750	\$ 750	\$ -
Street Con/Recon Supplies	\$ 3,102	\$ 6,800	\$ 6,800	\$ 5,000	\$ 5,000	\$ -
Drainage Maintenance Supplies	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -
Safety and Uniform Supplies	\$ 2,244	\$ 2,400	\$ 2,400	\$ 2,450	\$ 2,450	\$ -
Work Zone Safety Supplies	\$ 98	\$ 50	\$ 50	\$ -	\$ -	\$ -
Chemicals and Supplies	\$ -	\$ -	\$ -	\$ 500	\$ 2,500	\$ -
Maintenance and Repair Supplies	\$ 322	\$ 50	\$ 50	\$ 250	\$ 50	\$ -
Sidewalk Supplies	\$ 24	\$ 100	\$ 100	\$ 150	\$ 100	\$ -
Office Supplies and Materials	\$ 29	\$ -	\$ -	\$ 350	\$ 100	\$ -
Miscellaneous Supplies	\$ 2,695	\$ 3,900	\$ 3,900	\$ 2,000	\$ 2,000	\$ -
Meeting and Travel	\$ 185	\$ 1,500	\$ 1,500	\$ 2,100	\$ 1,550	\$ -
Telephone Service	\$ 512	\$ 1,400	\$ 1,400	\$ 1,450	\$ 1,450	\$ -
Equipment Repair/Maint	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -
Street Resurfacing Repair/Maint	\$ 6,388	\$ 950	\$ 950	\$ -	\$ -	\$ -
Sidewalk Con/Recon Repair/Maint	\$ 898	\$ 8,900	\$ 8,900	\$ 8,000	\$ 8,000	\$ -
Other Services	\$ 23,513	\$ 67,000	\$ 67,000	\$ 25,300	\$ 25,300	\$ -
Rent of Land - ROW	\$ 100	\$ 2,200	\$ 2,200	\$ 2,250	\$ 2,250	\$ -
Service/Maint Contract Equipment	\$ 2,117	\$ 2,150	\$ 2,150	\$ 2,200	\$ 2,200	\$ -
Service/Maint Contract Communications	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -
Insurance	\$ 1,573	\$ 1,800	\$ 1,800	\$ 2,350	\$ 2,350	\$ -
Reserve for Liability Insurance Claims	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Cost Reimbursement	\$ -	\$ -	\$ -	\$ (3,000)	\$ (3,000)	\$ -
Fleet Maintenance Charges	\$ 10,089	\$ 21,000	\$ 21,000	\$ 15,400	\$ 15,400	\$ -
Fleet Fuel Charges	\$ 1,534	\$ 3,400	\$ 3,400	\$ 4,000	\$ 3,450	\$ -
Non-Capital Outlay	\$ 1,500	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -
Dues and Subscriptions	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -
Cap Outlay - Other Equipment	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
Cap Outlay - Paving	\$ 33,855	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 216,031	\$ 279,300	\$ 279,300	\$ 408,050	\$ 388,150	\$ -

PUBLIC WORKS - SANITATION

The Sanitation Division is responsible for delivering services that ensure a clean and healthful environment. There are three programs within this department to accomplish this objective. The Refuse Collection Program is responsible for the collection of residential and commercial solid waste and disposing of it in the Catawba County Landfill. The Curbside Collection Program is responsible for the collection of yard waste and household trash and white goods from city streets. The Recycling Program is responsible for the collecting of plastic, newspaper, glass, aluminum, tin cans and magazines from recycling bins and disposing of them at the GDS Recycling Center.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 446,913	\$ 444,650	\$ 444,650	\$ 454,150	2.14%
Operating Expenditures	\$ 312,024	\$ 342,800	\$ 342,800	\$ 358,450	4.57%
Capital Outlay	\$ 144,890	\$ 9,300	\$ 9,300	\$ 193,850	1984.41%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ -	\$ -	\$ -	\$ -	0.00%
Total	<u>\$ 903,826</u>	<u>\$ 796,750</u>	<u>\$ 796,750</u>	<u>\$ 1,006,450</u>	<u>26.32%</u>

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

- Garbage Packer
- Grapple Loader

Key Departmental Objectives:

- Develop and implement work plans to increase efficient service provision.
- Work with Planning Department and PW/U Administration to implement strategies on pickup for clean-up activities on private properties.
- Work with Planning Department and PW/U Administration to review current City ordinances that regulate sanitation activities. Develop and propose any changes that are needed to address present conditions or concerns.
- Document all pickups at sites that do not pay tipping fees and work with Customer Service and PW/U Administration to develop strategies to cover cost of this service.
- Maintain level of service for internal and external customers
- Implement one person yard waste collection program by purchasing new yard waste collection vehicle and equipment.
- Use private contractor to chip all yard waste material as the City yard waste landfill.

PUBLIC WORKS - SANITATION

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 325,399	\$ 318,450	\$ 318,450	\$ 312,700	\$ 312,700	\$ -
Salaries and Wages - Overtime	\$ 9,385	\$ 4,350	\$ 4,350	\$ 4,350	\$ 4,350	\$ -
Social Security Contribution	\$ 19,960	\$ 20,000	\$ 20,000	\$ 19,650	\$ 19,650	\$ -
Medicare Contribution	\$ 4,668	\$ 4,700	\$ 4,700	\$ 4,600	\$ 4,600	\$ -
Retirement Contribution	\$ 18,010	\$ 17,750	\$ 17,750	\$ 17,450	\$ 17,450	\$ -
Group Insurance Contribution	\$ 49,140	\$ 57,300	\$ 57,300	\$ 68,900	\$ 68,900	\$ -
Worker's Compensation Contribution	\$ 20,350	\$ 22,100	\$ 22,100	\$ 26,500	\$ 26,500	\$ -
Professional Svc - Legal	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -
Janitorial Supplies	\$ 83	\$ 350	\$ 350	\$ 350	\$ 350	\$ -
Small Tool and Hand Supplies	\$ 184	\$ 250	\$ 250	\$ 300	\$ 250	\$ -
Safety and Uniform Supplies	\$ 6,072	\$ 6,250	\$ 6,250	\$ 8,500	\$ 8,500	\$ -
Work Zone Safety Supplies	\$ 1	\$ 50	\$ 50	\$ 50	\$ 50	\$ -
Maintenance Supplies and Materials	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
Office Supplies and Materials	\$ 18	\$ 50	\$ 50	\$ 100	\$ 50	\$ -
Purchase for Resale	\$ 6,065	\$ 2,150	\$ 2,150	\$ 5,000	\$ 2,200	\$ -
Miscellaneous Supplies	\$ 266	\$ 350	\$ 350	\$ 350	\$ 350	\$ -
Meeting and Travel	\$ 302	\$ 400	\$ 400	\$ 500	\$ 400	\$ -
Telephone Service	\$ 232	\$ 1,950	\$ 1,950	\$ 4,200	\$ 4,200	\$ -
Advertising	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary Help Services	\$ 8,199	\$ 14,200	\$ 14,200	\$ 8,000	\$ 14,500	\$ -
Insurance	\$ 5,141	\$ 5,900	\$ 5,900	\$ 7,650	\$ 7,650	\$ -
Reserve for Liability Insurance Claims	\$ -	\$ 3,200	\$ 3,200	\$ -	\$ -	\$ -
Fleet Maintenance Charges	\$ 36,941	\$ 46,100	\$ 46,100	\$ 48,250	\$ 47,000	\$ -
Fleet Fuel Charges	\$ 20,336	\$ 24,750	\$ 24,750	\$ 25,350	\$ 25,250	\$ -
Non-Capital Outlay	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -
Dues and Subscriptions	\$ 155	\$ -	\$ -	\$ 200	\$ 200	\$ -
County Landfill Fees	\$ 227,996	\$ 234,350	\$ 234,350	\$ 255,000	\$ 247,000	\$ -
Cap Outlay - Motor Vehicles	\$ 144,890	\$ 9,300	\$ 9,300	\$ 108,850	\$ 108,850	\$ -
Cap Outlay - Other Equipment	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ -
Total	\$ 903,827	\$ 796,750	\$ 796,750	\$ 1,012,500	\$ 1,006,450	\$ -

PUBLIC SAFETY SECTION

? Public Safety Summary

? Police - Law Enforcement

? Police - Civilians

? Fire

? Fire - County Service District

PUBLIC SAFETY SUMMARY

The Public Safety area includes departments which provide for the protection of persons and property. Services include maintenance of a mobile force capable of responding to residents requests for immediate police service; police patrol activities directed towards apprehension of offenders and crime resistance; investigation of criminal offenses and traffic accidents; promotion of citizen awareness and crime resistance education; traffic law enforcement; fire suppression; fire prevention inspections; fire safety education programs and fire code enforcement.

Expenditures by Department	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Police-Law Enforcement	\$ 2,052,398	\$ 2,225,050	\$ 2,225,050	\$ 2,383,050	7.10%
Police-Civilians	\$ 373,475	\$ 403,050	\$ 403,050	\$ 390,000	-3.24%
Fire	\$ 1,145,824	\$ 1,178,600	\$ 816,050	\$ 1,209,800	2.65%
Fire-County Service District	\$ 234,784	\$ 205,500	\$ 205,500	\$ 219,600	6.86%
Total	\$ 3,806,481	\$ 4,012,200	\$ 3,649,650	\$ 4,202,450	4.74%

Expenditures by Category

Personnel Services	\$ 2,673,237	\$ 2,747,700	\$ 2,747,700	\$ 2,998,300	9.12%
Operating Expenditures	\$ 490,430	\$ 641,500	\$ 641,500	\$ 643,350	0.29%
Capital Outlay	\$ 623,377	\$ 496,050	\$ 133,500	\$ 548,950	10.66%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ 52,638	\$ -	\$ -	\$ 52,650	100.00%
Inventory, Transfers & Budgets	\$ (33,200)	\$ 126,950	\$ 126,950	\$ (40,800)	-132.14%
Total	\$ 3,806,481	\$ 4,012,200	\$ 3,649,650	\$ 4,202,450	4.74%

PUBLIC SAFETY - POLICE - LAW ENFORCEMENT

The Police Department is responsible for protecting persons and property from criminal action and for enforcing all criminal and civic laws within the city limits. Programs within the department include: patrol, criminal investigation, animal control, administration services, school resource programs, auxiliary police services, community oriented policing, records and telecommunications.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 1,601,702	\$ 1,643,600	\$ 1,643,600	\$ 1,808,500	10.03%
Operating Expenditures	\$ 277,187	\$ 418,300	\$ 418,300	\$ 444,550	6.28%
Capital Outlay	\$ 179,859	\$ 100,000	\$ 100,000	\$ 130,000	30.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ (6,350)	\$ 63,150	\$ 63,150	\$ -	-100.00%
Total	\$ 2,052,398	\$ 2,225,050	\$ 2,225,050	\$ 2,383,050	7.10%

Capital and Non-Capital Expenditures

Non-Capital:

- Replacement Telephones for Communication Center
- Radio Voter Spare Parts
- (5) Motorola HT 1250 Portable Radios
- (4) Taser M-26

Capital:

- (5) Police Vehicles Fully Equipped

Key Departmental Objectives

- Continue to improve services through the effective uses of technology in vehicles and communication center.
- Respond to citizen concerns immediately.
- Maximize the use of available resources by 1) cutting down the time it takes to complete police reports; 2) maximizing the use of available manpower; 3) use training to improve overall performance.
- Enhance the professionalism and image of the department by 1) increasing our community policing effort; 2) improving our relationship with other agencies; and 3) improving our citizen satisfaction.
- Work closely with school system staff to ensure student/teacher safety in schools.
- Have new patrol vehicles equipped and operational by March 2004.
- Add four more Mobile Data Terminals through a Governor's Crime Commission grant. Have installed by March 2004.
- Establish speed reduction program and dedicate police personnel to go through specialized training and work in targeted areas to reduce speed through public information and/or aggressive enforcement.
- Continue task force efforts in East Newton area and develop a positive working relationship with the community.

PUBLIC SAFETY - POLICE - LAW ENFORCEMENT

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 1,213,400	\$ 1,213,900	\$ 1,213,900	\$ 1,327,050	\$ 1,327,050	\$ -
Salaries and Wages - Overtime	\$ 20,831	\$ 20,000	\$ 20,000	\$ 20,100	\$ 20,100	\$ -
Seperation Allowance	\$ -	\$ 9,450	\$ 9,450	\$ -	\$ -	\$ -
Social Security Contribution	\$ 74,236	\$ 77,100	\$ 77,100	\$ 83,500	\$ 83,500	\$ -
Medicare Contribution	\$ 17,359	\$ 18,050	\$ 18,050	\$ 19,550	\$ 19,550	\$ -
Retirement Contribution	\$ 64,551	\$ 68,400	\$ 68,400	\$ 74,100	\$ 74,100	\$ -
Supplemental Retirement Plan - 401(k)	\$ 61,712	\$ 62,150	\$ 62,150	\$ 67,350	\$ 67,350	\$ -
Group Insurance Contribution	\$ 131,125	\$ 152,450	\$ 152,450	\$ 190,800	\$ 190,800	\$ -
Education Incentive Pay	\$ 2,339	\$ 2,700	\$ 2,700	\$ 3,000	\$ 2,750	\$ -
Worker's Compensation Contribution	\$ 16,150	\$ 19,400	\$ 19,400	\$ 23,300	\$ 23,300	\$ -
Crime Prevention/Dare Program Supplies	\$ 1,344	\$ 1,550	\$ 1,550	\$ 1,600	\$ 1,600	\$ -
Safety and Uniform Supplies	\$ 23,690	\$ 22,300	\$ 22,300	\$ 22,750	\$ 22,750	\$ -
Sundries	\$ 2,000	\$ 6,800	\$ 6,800	\$ 6,950	\$ 6,950	\$ -
Office Supplies and Materials	\$ 5,107	\$ 6,900	\$ 6,900	\$ 7,050	\$ 7,050	\$ -
Office Equipment	\$ 3,070	\$ 4,300	\$ 4,300	\$ 4,400	\$ 4,400	\$ -
Law Enforcement Supplies	\$ 10,810	\$ 12,950	\$ 12,950	\$ 13,200	\$ 13,200	\$ -
Data Processing Supplies	\$ 1,518	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Supplies	\$ 2,384	\$ 1,750	\$ 1,750	\$ 950	\$ 950	\$ -
Meeting and Travel	\$ 10,445	\$ 9,950	\$ 9,950	\$ 10,150	\$ 10,150	\$ -
Telephone Service	\$ 20,051	\$ 26,600	\$ 26,600	\$ 27,150	\$ 27,150	\$ -
Postage	\$ 817	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Electric Expense/City	\$ 6,755	\$ 10,500	\$ 10,500	\$ 10,700	\$ 10,700	\$ -
Natural Gas Expense	\$ 1,598	\$ 2,000	\$ 2,000	\$ 2,050	\$ 2,050	\$ -
Water Expense	\$ 1,150	\$ 1,250	\$ 1,250	\$ 1,300	\$ 1,300	\$ -
Sewer Expense	\$ 576	\$ 650	\$ 650	\$ 650	\$ 650	\$ -
Printing Costs	\$ 241	\$ 1,450	\$ 1,450	\$ 1,600	\$ 1,500	\$ -
Building Repair/Maint	\$ 2,259	\$ 3,000	\$ 3,000	\$ 3,050	\$ 3,050	\$ -
Equipment Repair/Maint	\$ 4,034	\$ 2,700	\$ 2,700	\$ 1,900	\$ 1,900	\$ -
Grounds Repair/Maint	\$ 505	\$ 250	\$ 250	\$ 250	\$ 250	\$ -
Communications Repair/Maint	\$ 750	\$ 450	\$ 450	\$ 450	\$ 450	\$ -
K-9 Expenses	\$ 228	\$ 300	\$ 300	\$ 300	\$ 300	\$ -
Tests and Evaluation	\$ 442	\$ 300	\$ 300	\$ 1,000	\$ 1,000	\$ -
Other Services	\$ 2,569	\$ 3,400	\$ 3,400	\$ 3,450	\$ 3,450	\$ -
Governor's Crime Grant	\$ -	\$ 26,150	\$ 26,150	\$ 26,900	\$ 26,900	\$ -
"LEO" Block Grant	\$ 10,184	\$ 11,000	\$ 11,000	\$ -	\$ -	\$ -
Rent of Uniforms	\$ 286	\$ 300	\$ 300	\$ 300	\$ 300	\$ -
Rent of Other Facilities	\$ 14,582	\$ 14,600	\$ 14,600	\$ 14,900	\$ 14,900	\$ -
Rent of Reproduction Equipment	\$ 1,562	\$ 4,200	\$ 4,200	\$ 4,300	\$ 4,300	\$ -
Rent of Other Equipment	\$ 4,737	\$ 6,600	\$ 6,600	\$ 6,750	\$ 6,750	\$ -
Service/Maint Contract Other	\$ 9,853	\$ 10,350	\$ 10,350	\$ 10,700	\$ 10,700	\$ -
Service/Maint Contract Communications	\$ 8,352	\$ 12,050	\$ 12,050	\$ 12,300	\$ 12,300	\$ -
Service/Maint Contract Equip	\$ 4,826	\$ 18,000	\$ 18,000	\$ 18,650	\$ 18,350	\$ -
Service/Maint Contract - Software	\$ 18,330	\$ 9,750	\$ 9,750	\$ 9,950	\$ 9,950	\$ -
Insurance	\$ 55,366	\$ 107,100	\$ 107,100	\$ 139,250	\$ 139,250	\$ -
Reserve for Liability Insurance Claims	\$ -	\$ 3,650	\$ 3,650	\$ -	\$ -	\$ -
Indirect Cost Reimbursement	\$ (6,350)	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Maintenance Charges	\$ 19,077	\$ 28,100	\$ 28,100	\$ 28,650	\$ 28,650	\$ -
Fleet Fuel Charges	\$ 24,786	\$ 35,000	\$ 35,000	\$ 35,700	\$ 35,700	\$ -
Non-Capital Outlay	\$ 1,602	\$ 9,650	\$ 9,650	\$ 12,450	\$ 12,450	\$ -
Dues and Subscriptions	\$ 1,302	\$ 1,450	\$ 1,450	\$ 2,250	\$ 2,250	\$ -
Cap Outlay - Data Processing Equipment	\$ 48,103	\$ -	\$ -	\$ -	\$ -	\$ -
Cap Outlay - Motor Vehicles	\$ 125,413	\$ 100,000	\$ 100,000	\$ 130,000	\$ 130,000	\$ -
Cap Outlay - Other Equipment	\$ 6,343	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve	\$ -	\$ 63,150	\$ 63,150	\$ -	\$ -	\$ -
Total	\$ 2,052,398	\$ 2,225,050	\$ 2,225,050	\$ 2,383,700	\$ 2,383,050	\$ -

PUBLIC SAFETY - POLICE - CIVILIANS

The Police civilian division provides all residents with efficient and thorough record keeping, effective telecommunication services to include 911 routing and vehicle maintenance on all police vehicles and equipment.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 374,675	\$ 383,650	\$ 383,650	\$ 391,400	2.02%
Operating Expenditures	\$ -	\$ 500	\$ 500	\$ 500	0.00%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ (1,200)	\$ 18,900	\$ 18,900	\$ (1,900)	-110.05%
Total	\$ 373,475	\$ 403,050	\$ 403,050	\$ 390,000	-3.24%

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

Key Departmental Objectives

- Improve services through the effective uses of technology.
- Respond to citizen concerns immediately.
- Continue to refine preventive maintenance scheduling to increase overall readiness rate on all vehicles and motorized equipment.
- Review reporting process and record keeping systems to ensure compliance with North Carolina law and departmental policies.
- Implement telecommunicator training and certification processes.
- Prepare monthly vehicle maintenance reports on each vehicle.
- Develop and implement utility emergency response system to utilize new telephone system to assist dispatcher until public works personnel are mobilized and prepared to receive customer phone calls.
- Work with Fire Chief and architect to explore opportunities for combining Fire and Police services in one facility on Hwy 16 East on property owned by the City east of the Food Lion Shopping Center.

PUBLIC SAFETY - POLICE - CIVILIANS

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 284,776	\$ 288,500	\$ 288,500	\$ 290,800	\$ 290,800	\$ -
Salaries and Wages - Overtime	\$ 16,136	\$ 15,000	\$ 15,000	\$ 15,050	\$ 15,050	\$ -
Social Security Contribution	\$ 18,569	\$ 18,800	\$ 18,800	\$ 18,950	\$ 18,950	\$ -
Medicare Contribution	\$ 4,342	\$ 4,400	\$ 4,400	\$ 4,450	\$ 4,450	\$ -
Retirement Contribution	\$ 15,201	\$ 16,700	\$ 16,700	\$ 16,800	\$ 16,800	\$ -
Group Insurance Contribution	\$ 33,601	\$ 37,800	\$ 37,800	\$ 42,400	\$ 42,400	\$ -
Worker's Compensation Contribution	\$ 2,050	\$ 2,450	\$ 2,450	\$ 2,950	\$ 2,950	\$ -
Telephone	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Indirect Cost Reimbursement	\$ (1,200)	\$ (1,950)	\$ (1,950)	\$ (1,900)	\$ (1,900)	\$ -
Reserve	\$ -	\$ 20,850	\$ 20,850	\$ -	\$ -	\$ -
Total	\$ 373,475	\$ 403,050	\$ 403,050	\$ 390,000	\$ 390,000	\$ -

PUBLIC SAFETY - FIRE

The Fire Department is responsible for all fire suppression operation within the City of Newton and a County Fire District. This department consist of a combination of paid as well as volunteer firefighters. This department is responsible for fire inspections, fire safety education programs, and confined space and trench rescue teams.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 685,297	\$ 707,100	\$ 707,100	\$ 785,000	11.02%
Operating Expenditures	\$ 108,306	\$ 107,200	\$ 107,200	\$ 85,700	-20.06%
Capital Outlay	\$ 377,870	\$ 372,050	\$ 9,500	\$ 378,000	1.60%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ (25,650)	\$ (7,750)	\$ (7,750)	\$ (38,900)	401.94%
Total	\$ 1,145,824	\$ 1,178,600	\$ 816,050	\$ 1,209,800	2.65%

Capital and Non-Capital Expenditures

Non-Capital:

- (12) Scott Air Bottles

Capital:

- Fire Truck
- Forcible Entry/Extraction Tools

Key Departmental Objectives

- Enhance and improve emergency response through the use of new technology and Geographical Information Systems.
- Respond to citizen concerns immediately.
- Design a new main fire station by mid year.
- Continue a progressive code enforcement and inspection program to identify fire hazards and institute compliance.
- Continue Community Based Fire Protection Improvement Plans with an emphasis on pre-incident planning and inspections. In addition, continue aggressive inspection and maintenance of water distribution and fire hydrant capabilities.
- Continue to train and fully equip the Confined Space/Trench Rescue Team.
- Improve awareness of Fire Safety through an increased presence in the school system and emphasize fire prevention efforts particularly in elementary grades.
- Work cooperatively with surrounding agencies and departments.
- Receive and put into service new City pumper fire engine by mid-year.
- Implement new fire inspection programs and fee schedule if approved by City Council.

PUBLIC SAFETY - FIRE

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 499,934	\$ 503,750	\$ 503,750	\$ 548,300	\$ 548,300	\$ -
Salaries and Wages - Overtime	\$ 15,617	\$ 18,150	\$ 18,150	\$ 18,250	\$ 18,250	\$ -
General Adjustment	\$ -	\$ -	\$ -	\$ 54,000	\$ -	\$ -
Social Security Contribution	\$ 30,399	\$ 32,350	\$ 32,350	\$ 35,150	\$ 35,150	\$ -
Medicare Contribution	\$ 7,109	\$ 7,550	\$ 7,550	\$ 8,200	\$ 8,200	\$ -
Retirement Contribution	\$ 27,734	\$ 28,700	\$ 28,700	\$ 31,150	\$ 31,150	\$ -
Group Insurance Contribution	\$ 60,498	\$ 67,000	\$ 67,000	\$ 84,800	\$ 84,800	\$ -
Education Incentive Pay	\$ 906	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Worker's Compensation Contribution	\$ 41,700	\$ 47,550	\$ 47,550	\$ 57,050	\$ 57,050	\$ -
Other Fringe Benefits	\$ 1,400	\$ 1,550	\$ 1,550	\$ 1,600	\$ 1,600	\$ -
Professional Service - Engineering	\$ -	\$ 20,050	\$ 20,050	\$ 75,600	\$ -	\$ -
Janitorial Supplies	\$ 1,107	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050	\$ -
Small Tool and Hand Supplies	\$ 4,304	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Fire Hydrant Supplies	\$ 217	\$ 200	\$ 200	\$ 200	\$ 200	\$ -
Fire Suppression Supplies	\$ 28,169	\$ 950	\$ 950	\$ 950	\$ 950	\$ -
Fire Extinguisher Repair/Maint Supplies	\$ 267	\$ 950	\$ 950	\$ 950	\$ 950	\$ -
Safety and Uniform Supplies	\$ 15,585	\$ 7,000	\$ 7,000	\$ 7,150	\$ 7,150	\$ -
Work Zone Safety Supplies	\$ -	\$ 50	\$ 50	\$ 50	\$ 50	\$ -
Audiovisual Library Supplies	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -
Grounds Maintenance Equip and Supplies	\$ 93	\$ 100	\$ 100	\$ 100	\$ 100	\$ -
Maintenance and Repair Supplies	\$ 132	\$ 200	\$ 200	\$ 200	\$ 200	\$ -
Building Supplies	\$ 140	\$ 100	\$ 100	\$ 100	\$ 100	\$ -
Motor Vehicle Maintenance/Supplies	\$ 235	\$ 950	\$ 950	\$ 950	\$ 950	\$ -
Tires and Tubes	\$ 4,608	\$ 2,900	\$ 2,900	\$ 2,950	\$ 2,950	\$ -
Office Supplies and Materials	\$ 533	\$ 450	\$ 450	\$ 450	\$ 450	\$ -
Office Equipment	\$ 872	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Photograph Supplies	\$ 73	\$ 300	\$ 300	\$ 300	\$ 300	\$ -
Fire Prevention Supplies	\$ 623	\$ 600	\$ 600	\$ 600	\$ 600	\$ -
Data Processing Supplies	\$ 99	\$ 100	\$ 100	\$ 100	\$ 100	\$ -
Miscellaneous Supplies	\$ 4,679	\$ 650	\$ 650	\$ 650	\$ 650	\$ -
Meeting and Travel	\$ 1,779	\$ 950	\$ 950	\$ 950	\$ 950	\$ -
Telephone Service	\$ 5,479	\$ 7,100	\$ 7,100	\$ 7,250	\$ 7,250	\$ -
Postage	\$ 43	\$ 100	\$ 100	\$ 100	\$ 100	\$ -
Electric Expense/City	\$ 9,453	\$ 8,050	\$ 8,050	\$ 8,200	\$ 8,200	\$ -
Natural Gas Expense	\$ 907	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050	\$ -
Water Expense	\$ 552	\$ 550	\$ 550	\$ 550	\$ 550	\$ -
Sewer Expense	\$ 346	\$ 250	\$ 250	\$ 250	\$ 250	\$ -
Building Repair/Maint	\$ 2,194	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Equipment Repair/Maint	\$ 583	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Vehicle Repair/Maint	\$ 4,871	\$ 4,200	\$ 4,200	\$ 4,300	\$ 4,300	\$ -
Communications Repair/Maint	\$ 390	\$ -	\$ -	\$ -	\$ -	\$ -
Required Physicals	\$ 1,120	\$ -	\$ -	\$ -	\$ -	\$ -
Other Services	\$ 73	\$ 750	\$ 750	\$ 750	\$ 750	\$ -
Rent of Reproduction Equipment	\$ 1,940	\$ 3,000	\$ 3,000	\$ 3,050	\$ 3,050	\$ -
Service/Maint Contract Other	\$ 1,634	\$ 1,850	\$ 1,850	\$ 1,900	\$ 1,900	\$ -
Insurance	\$ 5,439	\$ 6,200	\$ 6,200	\$ 8,050	\$ 8,050	\$ -
Reserve for Liab Ins Claims	\$ -	\$ 5,350	\$ 5,350	\$ -	\$ -	\$ -
Indirect Cost Reimbursement	\$ (25,650)	\$ (39,000)	\$ (39,000)	\$ (38,900)	\$ (38,900)	\$ -
Fleet Maintenance Charges	\$ 3,198	\$ 6,350	\$ 6,350	\$ 6,500	\$ 6,500	\$ -
Fleet Fuel Charges	\$ 4,618	\$ 4,300	\$ 4,300	\$ 4,400	\$ 4,400	\$ -
Non-Capital Outlay	\$ -	\$ 5,800	\$ 5,800	\$ 7,200	\$ 7,200	\$ -
Dues and Subscriptions	\$ 1,932	\$ 1,550	\$ 1,550	\$ 1,250	\$ 1,250	\$ -
Nominal Fees - Volunteer Firemen	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Cap Outlay - Motor Vehicles	\$ 115,370	\$ 362,550	\$ -	\$ 367,000	\$ 367,000	\$ -
Cap Outlay - Other Equipment	\$ -	\$ 9,500	\$ 9,500	\$ 11,000	\$ 11,000	\$ -
Cap Outlay - Land	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
Cap Outlay - Buildings/Improvements	\$ 247,500	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve	\$ -	\$ 31,250	\$ 31,250	\$ -	\$ -	\$ -
Total	\$ 1,145,824	\$ 1,178,600	\$ 816,050	\$ 1,339,400	\$ 1,209,800	\$ -

PUBLIC SAFETY - FIRE - COUNTY SERVICE DISTRICT

The County Fire Service district provides fire suppression activities for various county fire districts. Funding for this division is through a fire district tax.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 11,563	\$ 13,350	\$ 13,350	\$ 13,400	0.37%
Operating Expenditures	\$ 104,936	\$ 115,500	\$ 115,500	\$ 112,600	-2.51%
Capital Outlay	\$ 65,648	\$ 24,000	\$ 24,000	\$ 40,950	70.63%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ 52,638	\$ 52,650	\$ 52,650	\$ 52,650	0.00%
Inventory, Transfers & Budgets	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 234,784	\$ 205,500	\$ 205,500	\$ 219,600	6.86%

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

PUBLIC SAFETY - FIRE - COUNTY SERVICE DISTRICT

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Worker's Compensation Contribution	\$ 5,300	\$ 6,350	\$ 6,350	\$ 6,400	\$ 6,400	\$ -
Other Fringe Benefits	\$ 6,263	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
Janitorial Supplies	\$ 1,103	\$ 1,550	\$ 1,550	\$ 1,600	\$ 1,600	\$ -
Safety and Uniform Supplies	\$ 13,960	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ -
Grounds Maint Equip & Supplies	\$ 3,708	\$ -	\$ -	\$ -	\$ -	\$ -
Office Supplies and Materials	\$ 776	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Miscellaneous Supplies	\$ 7,177	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -
Meeting and Travel	\$ 1,953	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Telephone Service	\$ 391	\$ 1,350	\$ 1,350	\$ 1,400	\$ 1,400	\$ -
Postage	\$ 61	\$ 100	\$ 100	\$ 100	\$ 100	\$ -
Other Communications	\$ 5,493	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ -
Electric Expense/City	\$ 3,312	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600	\$ -
Natural Gas Expense	\$ 1,004	\$ 800	\$ 800	\$ 800	\$ 800	\$ -
Water Expense	\$ 494	\$ 550	\$ 550	\$ 550	\$ 550	\$ -
Sewer Expense	\$ 341	\$ 550	\$ 550	\$ 550	\$ 550	\$ -
Building Repair/Maint	\$ 1,977	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100	\$ -
Equipment Repair/Maint	\$ 3,528	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Required Physicals	\$ 3,775	\$ 6,700	\$ 6,700	\$ 6,700	\$ 6,700	\$ -
Insurance	\$ 1,490	\$ 2,050	\$ 2,050	\$ 2,100	\$ 2,100	\$ -
Fleet Maintenance Charges	\$ 1,366	\$ 1,350	\$ 1,350	\$ 1,400	\$ 1,400	\$ -
Fleet Fuel Charges	\$ 1,778	\$ 1,850	\$ 1,850	\$ 1,900	\$ 1,900	\$ -
Non-Capital Outlay	\$ -	\$ 6,750	\$ 6,750	\$ 2,500	\$ 2,500	\$ -
Dues and Subscriptions	\$ 1,208	\$ 1,200	\$ 1,200	\$ 1,300	\$ 1,300	\$ -
Nominal Fees - Volunteer Firemen	\$ 50,041	\$ 41,000	\$ 41,000	\$ 42,000	\$ 42,000	\$ -
Cap Outlay - Motor Vehicles	\$ -	\$ 24,000	\$ 24,000	\$ 25,000	\$ 25,000	\$ -
Cap Outlay - Buildings/Improvements	\$ 65,648	\$ -	\$ -	\$ 15,950	\$ 15,950	\$ -
Lease Purchase Expense - Vehicles	\$ 36,378	\$ 38,350	\$ 38,350	\$ 40,450	\$ 40,450	\$ -
Bond Interest	\$ 16,260	\$ 14,300	\$ 14,300	\$ 12,200	\$ 12,200	\$ -
Total	\$ 234,784	\$ 205,500	\$ 205,500	\$ 219,600	\$ 219,600	\$ -

PARKS, RECREATION, AND FACILITIES SECTION

? Parks, Recreation, & Facilities Summary

? Municipal Buildings

? Administration

? East Newton Center

? Parks

? Municipal Pool

? Community Appearance

PARKS, RECREATION & FACILITIES SUMMARY

The Parks and Recreation area provides funding for the overall operation of all city recreation programs and facilities. The City of Newton provides a system of parks and ball fields that are enjoyable, accessible, safe and physically attractive and uncrowded. The City operates two recreation centers and a municipal pool that provides organized athletic programs to all age groups within our community. The Parks and Recreation Department is also responsible for maintenance and upkeep of the municipal building and the maintenance and upkeep of Eastview and Central cemeteries.

Expenditures by Department	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Municipal Buildings	\$ 56,151	\$ 60,750	\$ 60,750	\$ 78,450	29.14%
Administration	\$ 617,933	\$ 708,700	\$ 708,700	\$ 749,150	5.71%
East Newton Center	\$ 58,172	\$ 64,500	\$ 64,500	\$ 69,100	7.13%
Parks	\$ 100,712	\$ 129,300	\$ 129,300	\$ 109,250	-15.51%
Municipal Pool	\$ 33,511	\$ 51,700	\$ 51,700	\$ 49,000	-5.22%
Community Appearance	\$ 161,687	\$ 154,800	\$ 154,800	\$ 202,700	30.94%
Total	\$1,028,165	\$1,169,750	\$1,169,750	\$ 1,257,650	7.51%

Expenditures by Category

Personnel Services	\$ 625,729	\$ 643,700	\$ 643,700	\$ 740,750	15.08%
Operating Expenditures	\$ 337,144	\$ 425,750	\$ 425,750	\$ 411,050	-3.45%
Capital Outlay	\$ 48,007	\$ 56,000	\$ 56,000	\$ 108,200	93.21%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ 69,634	\$ 65,750	\$ 65,750	\$ 62,700	-4.64%
Inventory, Transfers & Budgets	\$ (52,350)	\$ (21,450)	\$ (21,450)	\$ (65,050)	203.26%
Total	\$1,028,165	\$1,169,750	\$1,169,750	\$ 1,257,650	7.51%

PARKS, RECREATION & FACILITIES - MUNICIPAL BUILDINGS

The Municipal Building division provides City departments and agencies with maintenance and related services which promote the usefulness of City-owned facilities.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 22,570	\$ 23,600	\$ 23,600	\$ 26,850	13.77%
Operating Expenditures	\$ 85,931	\$ 97,200	\$ 97,200	\$ 107,250	10.34%
Capital Outlay	\$ -	\$ 9,000	\$ 9,000	\$ 9,400	4.44%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ (52,350)	\$ (69,050)	\$ (69,050)	\$ (65,050)	-5.79%
Total	\$ 56,151	\$ 60,750	\$ 60,750	\$ 78,450	29.14%

Capital and Non-Capital Expenditures

Non-Capital:

- (10) Chairs for Council Chambers

Capital:

- Replace (3) Roof/Porch Entrances at City Hall

Key Departmental Objective:

- Improve services through the effective uses of technology.
- Respond to employee concerns immediately.
- Maintain housekeeping standards to provide a clean and safe working environment.
- Maintain ADA compliance standards for all city facilities.
- Replace City Council chairs that are old and broken.

PARKS, RECREATION & FACILITIES - MUNICIPAL BUILDINGS

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 16,648	\$ 16,550	\$ 16,550	\$ 18,600	\$ 18,600	\$ -
Salaries and Wages - Overtime	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -
Social Security Contribution	\$ 1,033	\$ 1,050	\$ 1,050	\$ 1,150	\$ 1,150	\$ -
Medicare Contribution	\$ 242	\$ 250	\$ 250	\$ 250	\$ 250	\$ -
Retirement Contribution	\$ 896	\$ 900	\$ 900	\$ 1,000	\$ 1,000	\$ -
Group Insurance Contribution	\$ 3,388	\$ 4,400	\$ 4,400	\$ 5,300	\$ 5,300	\$ -
Worker's Compensation Contribution	\$ 350	\$ 450	\$ 450	\$ 550	\$ 550	\$ -
Janitorial Supplies	\$ 9,094	\$ 8,000	\$ 8,000	\$ 8,150	\$ 8,150	\$ -
Safety and Uniform Supplies	\$ 57	\$ 100	\$ 100	\$ 100	\$ 100	\$ -
Maintenance and Repair Supplies	\$ 878	\$ 950	\$ 950	\$ 950	\$ 950	\$ -
Building Supplies	\$ 955	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ -
Miscellaneous Supplies	\$ 614	\$ 250	\$ 250	\$ 250	\$ 250	\$ -
Meeting and Travel	\$ 135	\$ 150	\$ 150	\$ 150	\$ 150	\$ -
Electric Expense/City	\$ 25,786	\$ 33,600	\$ 33,600	\$ 34,250	\$ 34,250	\$ -
Water Expense	\$ 381	\$ 600	\$ 600	\$ 600	\$ 600	\$ -
Sewer Expense	\$ 551	\$ 900	\$ 900	\$ 900	\$ 900	\$ -
Building Repair/Maint	\$ 1,546	\$ 1,800	\$ 1,800	\$ 1,850	\$ 1,850	\$ -
Equipment Repair/Maint	\$ 4,221	\$ 6,300	\$ 6,300	\$ 6,450	\$ 6,450	\$ -
Other Services	\$ 38,220	\$ 38,050	\$ 38,050	\$ 38,800	\$ 38,800	\$ -
Service/Maint Contract Other	\$ 737	\$ 2,550	\$ 2,550	\$ 4,000	\$ 4,000	\$ -
Insurance	\$ 2,757	\$ 2,800	\$ 2,800	\$ 3,650	\$ 3,650	\$ -
Indirect Cost Reimbursement	\$ (52,350)	\$ (69,200)	\$ (69,200)	\$ (65,050)	\$ (65,050)	\$ -
Non-Capital Outlay	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -
Cap Outlay - Buildings/Improvements	\$ -	\$ 9,000	\$ 9,000	\$ 9,400	\$ 9,400	\$ -
Reserve	\$ -	\$ 150	\$ 150	\$ -	\$ -	\$ -
Total	\$ 56,151	\$ 60,750	\$ 60,750	\$ 78,450	\$ 78,450	\$ -

PARKS, RECREATION & FACILITIES - ADMINISTRATION

The Parks and Recreation Department includes activities which provide, organize, develop, promote and maintain programs and facilities used by citizens and visitors in pursuit of recreation activities. The Parks and Recreation Department maintains five parks containing 64 acres of property, two recreation centers, one swimming pool, nine tennis courts and two cemeteries.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 432,216	\$ 444,100	\$ 444,100	\$ 491,650	10.71%
Operating Expenditures	\$ 116,083	\$ 142,200	\$ 142,200	\$ 150,800	6.05%
Capital Outlay	\$ -	\$ 41,000	\$ 41,000	\$ 44,000	7.32%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ 69,634	\$ 65,750	\$ 65,750	\$ 62,700	-4.64%
Inventory, Transfers & Budgets	\$ -	\$ 15,650	\$ 15,650	\$ -	-100.00%
Total	\$ 617,933	\$ 708,700	\$ 708,700	\$ 749,150	5.71%

Capital and Non-Capital Expenditures

Non-Capital:

- Replace Carpet in Central Office Area
- Matting for Fitness Room

Capital:

- Upgrade Fitness Room Equipment
- Replace Pickup Truck

Key Departmental Objectives

- Improve services through the effective uses of technology.
- Respond to citizen concerns immediately.
- Continue to offer quality programs and a variety of special events.
- Development of professional standards for staff by attendance at schools, workshops, and conferences for the betterment of the community as well as individuals.
- Continue providing staff upgraded and quality equipment to better serve the community.
- Work cooperatively with surrounding agencies and departments.
- Provide facilities and equipment support to the City's Wellness Program.
- Implement Recreation Facilities/Programs Master Plan.
- Analyze the effectiveness of all recreation department programs and facilities.
- Maintain ADA compliance standards for all recreational facilities.
- Design and construct first phase of Greenway Project.
- Apply for grant funds to develop project identified as Phase I in Master Plan.
- Develop internal review of all recreation programs and evaluate their effectiveness and feasibility and how they can be improved. Review should include Recreation Advisory Committee, City Staff, Coaches and Program Participants.

PARKS, RECREATION & FACILITIES - ADMINISTRATION

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 338,024	\$ 342,700	\$ 342,700	\$ 372,650	\$ 372,650	\$ -
Salaries and Wages - Overtime	\$ 2,174	\$ -	\$ -	\$ -	\$ -	\$ -
Social Security Contribution	\$ 21,093	\$ 21,250	\$ 21,250	\$ 23,100	\$ 23,100	\$ -
Medicare Contribution	\$ 4,933	\$ 4,950	\$ 4,950	\$ 5,400	\$ 5,400	\$ -
Retirement Contribution	\$ 18,302	\$ 18,850	\$ 18,850	\$ 20,500	\$ 20,500	\$ -
Group Insurance Contribution	\$ 39,590	\$ 46,600	\$ 46,600	\$ 58,300	\$ 58,300	\$ -
Worker's Compensation Contribution	\$ 8,100	\$ 9,750	\$ 9,750	\$ 11,700	\$ 11,700	\$ -
Small Tool and Hand Supplies	\$ 345	\$ 400	\$ 400	\$ 400	\$ 400	\$ -
Recreation/Program Supplies	\$ 10,334	\$ 13,400	\$ 13,400	\$ 13,650	\$ 13,650	\$ -
Safety and Uniform Supplies	\$ 3,091	\$ 3,400	\$ 3,400	\$ 3,450	\$ 3,450	\$ -
Education /Program Supplies	\$ 475	\$ 800	\$ 800	\$ 800	\$ 800	\$ -
Audiovisual Library Supplies	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Medication and Bandages	\$ 54	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Horticulture/Landscaping Supplies	\$ 135	\$ 150	\$ 150	\$ 150	\$ 150	\$ -
Maintenance and Repair Supplies	\$ 872	\$ 950	\$ 950	\$ 950	\$ 950	\$ -
Building Supplies	\$ 1,064	\$ 1,300	\$ 1,300	\$ 2,850	\$ 2,850	\$ -
Office Supplies and Materials	\$ 2,011	\$ 1,800	\$ 1,800	\$ 1,850	\$ 1,850	\$ -
Office Equipment	\$ 821	\$ 600	\$ 600	\$ 1,100	\$ 1,100	\$ -
NC and County Sales Tax	\$ 917	\$ 850	\$ 850	\$ 850	\$ 850	\$ -
Vending/Concessionaire Supplies	\$ 6,113	\$ 7,150	\$ 7,150	\$ 7,300	\$ 7,300	\$ -
Purchase for Resale	\$ 439	\$ 900	\$ 900	\$ 900	\$ 900	\$ -
Purchases for Resale - Rec Uniforms	\$ 2,194	\$ 4,100	\$ 4,100	\$ 4,200	\$ 4,200	\$ -
Data Processing Supplies	\$ 1,030	\$ 2,700	\$ 2,700	\$ 2,750	\$ 2,750	\$ -
Miscellaneous Supplies	\$ 1,582	\$ 1,700	\$ 1,700	\$ 1,750	\$ 1,750	\$ -
Meeting and Travel	\$ 4,883	\$ 3,050	\$ 3,050	\$ 3,100	\$ 3,100	\$ -
Telephone Service	\$ 7,204	\$ 7,350	\$ 7,350	\$ 7,500	\$ 7,500	\$ -
Postage	\$ 920	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Electric Expense/City	\$ 17,620	\$ 25,300	\$ 25,300	\$ 25,800	\$ 25,800	\$ -
Water Expense	\$ 2,361	\$ 2,000	\$ 2,000	\$ 2,050	\$ 2,050	\$ -
Sewer Expense	\$ 277	\$ 2,000	\$ 2,000	\$ 2,050	\$ 2,050	\$ -
Printing Costs	\$ -	\$ 950	\$ 950	\$ 950	\$ 950	\$ -
Reproduction Costs	\$ 2,284	\$ 2,300	\$ 2,300	\$ 2,350	\$ 2,350	\$ -
Building Repair/Maint	\$ 2,141	\$ 4,200	\$ 4,200	\$ 4,300	\$ 4,300	\$ -
Equipment Repair/Maint	\$ 596	\$ 1,550	\$ 1,550	\$ 1,600	\$ 1,600	\$ -
Advertising	\$ 32	\$ 750	\$ 750	\$ 750	\$ 750	\$ -
Sponsored Activities	\$ 1,161	\$ 1,350	\$ 1,350	\$ 1,400	\$ 1,400	\$ -
Other Services	\$ 18,519	\$ 20,550	\$ 20,550	\$ 20,950	\$ 20,950	\$ -
Service/Maint Contract Other	\$ 1,209	\$ 1,600	\$ 1,600	\$ 1,650	\$ 1,650	\$ -
Service/Maint Contract Equip	\$ 4,551	\$ 2,850	\$ 2,850	\$ 2,900	\$ 2,900	\$ -
Insurance	\$ 8,718	\$ 9,950	\$ 9,950	\$ 12,950	\$ 12,950	\$ -
Recreational Activities Participants Insurance	\$ 3,131	\$ 3,550	\$ 3,550	\$ 3,650	\$ 3,600	\$ -
Fleet Maintenance Charges	\$ 2,641	\$ 2,500	\$ 2,500	\$ 2,550	\$ 2,550	\$ -
Fleet Fuel Charges	\$ 2,832	\$ 3,050	\$ 3,050	\$ 3,100	\$ 3,100	\$ -
Non-Capital Outlay	\$ -	\$ 2,400	\$ 2,400	\$ 3,500	\$ 3,500	\$ -
Dues and Subscriptions	\$ 3,527	\$ 2,750	\$ 2,750	\$ 2,800	\$ 2,800	\$ -
Cap Outlay - Motor Vehicles	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -
Cap Outlay - Recreation Equipment	\$ -	\$ -	\$ -	\$ 19,000	\$ 19,000	\$ -
Cap Outlay - Buildings/Improvements	\$ -	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ -
Cap Outlay - Other	\$ -	\$ 32,000	\$ 32,000	\$ -	\$ -	\$ -
Bond Principal	\$ 52,183	\$ 50,700	\$ 50,700	\$ 50,050	\$ 50,050	\$ -
Bond Interest	\$ 17,451	\$ 14,950	\$ 14,950	\$ 12,550	\$ 12,550	\$ -
Service Charges	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ -
Reserve	\$ -	\$ 15,650	\$ 15,650	\$ -	\$ -	\$ -
Total	\$ 617,933	\$ 708,700	\$ 708,700	\$ 749,200	\$ 749,150	\$ -

PARKS, RECREATION & FACILITIES - EAST NEWTON CENTER

The East Newton Center provides excellent recreational facilities to the East Newton community as well as hosting various local activities such as the Head Start Program.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 18,814	\$ 19,000	\$ 19,000	\$ 23,800	25.26%
Operating Expenditures	\$ 39,358	\$ 43,000	\$ 43,000	\$ 45,300	5.35%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ -	\$ 2,500	\$ 2,500	\$ -	-100.00%
Total	\$ 58,172	\$ 64,500	\$ 64,500	\$ 69,100	7.13%

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

Key Departmental Objectives

- Continue to become more customer service oriented.
- Improve services through the effective uses of technology.
- Respond to citizen concerns immediately.
- Offer more activities and special events to increase community participation.
- Maintain ADA compliance standards for all recreational facilities.
- Continue to maintain indoor and outdoor equipment and facilities in a safe and serviceable condition.
- Replace gym floor and make other improvements to make this facility fully functional.

PARKS, RECREATION & FACILITIES - EAST NEWTON CENTER

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 16,203	\$ 16,250	\$ 16,250	\$ 20,500	\$ 20,500	\$ -
Social Security Contribution	\$ 1,005	\$ 1,000	\$ 1,000	\$ 1,250	\$ 1,250	\$ -
Medicare Contribution	\$ 235	\$ 250	\$ 250	\$ 300	\$ 300	\$ -
Retirement Contribution	\$ 872	\$ 900	\$ 900	\$ 1,150	\$ 1,150	\$ -
Worker's Compensation Contribution	\$ 500	\$ 600	\$ 600	\$ 600	\$ 600	\$ -
Recreation/Program Supplies	\$ 1,031	\$ 1,550	\$ 1,550	\$ 2,100	\$ 1,600	\$ -
Safety and Uniform Supplies	\$ -	\$ 50	\$ 50	\$ 50	\$ 50	\$ -
Horticulture/Landscaping Supplies	\$ 735	\$ 750	\$ 750	\$ 750	\$ 750	\$ -
Grounds Maintenance Equip and Supplies	\$ 236	\$ 450	\$ 450	\$ 450	\$ 450	\$ -
Maintenance and Repair Supplies	\$ 1,445	\$ 1,950	\$ 1,950	\$ 2,000	\$ 2,000	\$ -
Building Supplies	\$ 1,486	\$ 950	\$ 950	\$ 950	\$ 950	\$ -
Purchase for Resale	\$ 480	\$ 600	\$ 600	\$ 600	\$ 600	\$ -
Miscellaneous Supplies	\$ 208	\$ 1,500	\$ 1,500	\$ 1,550	\$ 1,550	\$ -
Telephone Service	\$ 898	\$ 1,450	\$ 1,450	\$ 950	\$ 1,500	\$ -
Electric Expense/City	\$ 11,505	\$ 11,850	\$ 11,850	\$ 12,100	\$ 12,100	\$ -
Natural Gas Expense	\$ 6,370	\$ 6,950	\$ 6,950	\$ 7,100	\$ 7,100	\$ -
Water Expense	\$ 717	\$ 800	\$ 800	\$ 800	\$ 800	\$ -
Sewer Expense	\$ 540	\$ 900	\$ 900	\$ 900	\$ 900	\$ -
Building Repair/Maint	\$ 1,574	\$ 3,350	\$ 3,350	\$ 3,400	\$ 3,400	\$ -
Equipment Repair/Maint	\$ 2,499	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Sponsored Activities	\$ 1,390	\$ 1,200	\$ 1,200	\$ 1,500	\$ 1,500	\$ -
Other Services	\$ 4,594	\$ 4,050	\$ 4,050	\$ 4,150	\$ 4,150	\$ -
Insurance	\$ 3,651	\$ 4,150	\$ 4,150	\$ 5,400	\$ 5,400	\$ -
Reserve	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -
Total	\$ 58,172	\$ 64,500	\$ 64,500	\$ 69,050	\$ 69,100	\$ -

PARKS, RECREATION, & FACILITIES - PARKS

The Parks and Grounds division provides all residents with community and neighborhood parks that are enjoyable, accessible, safe, physically attractive, and uncrowded.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 7,387	\$ 8,250	\$ 8,250	\$ 26,500	221.21%
Operating Expenditures	\$ 61,581	\$ 106,800	\$ 106,800	\$ 67,750	-36.56%
Capital Outlay	\$ 31,743	\$ 6,000	\$ 6,000	\$ 15,000	150.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ -	\$ 8,250	\$ 8,250	\$ -	-100.00%
Total	\$ 100,712	\$ 129,300	\$ 129,300	\$ 109,250	-15.51%

Capital and Non-Capital Expenditures

Non-Capital:

- Drainage Pipe at Southside Park

Capital:

- Riding Mower

Key Departmental Objectives

- Continue to become more customer service oriented.
- Improve services through the effective uses of technology.
- Respond to citizen concerns immediately.
- Update maintenance equipment to reduce repairs and operating costs.
- Improve and expand ground maintenance to all facilities.
- Renovate existing ballfield lighting.
- Continue preventive maintenance and improvements to athletic fields to provide a more adequate playing surface due to continuous usage.
- Continue area beautification to all recreation facilities through landscaping activities.
- Upgrade all existing signage, storage and restroom facilities.
- Maintain ADA compliance standards for all recreational facilities.
- If City receives a grant from Parks and Recreation Trust Fund (PARTF) develop implementation program for review and approval by City Council.

PARKS, RECREATION & FACILITIES - PARKS

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 6,165	\$ 6,850	\$ 6,850	\$ 23,600	\$ 23,600	\$ -
Social Security Contribution	\$ 382	\$ 400	\$ 400	\$ 1,450	\$ 1,450	\$ -
Medicare Contribution	\$ 89	\$ 100	\$ 100	\$ 350	\$ 350	\$ -
Worker's Compensation Contribution	\$ 750	\$ 900	\$ 900	\$ 1,100	\$ 1,100	\$ -
Janitorial Supplies	\$ 1,004	\$ 950	\$ 950	\$ 950	\$ 1,000	\$ -
Recreation/Program Supplies	\$ 661	\$ 1,200	\$ 1,200	\$ 2,550	\$ 1,300	\$ -
Medication and Bandages	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	\$ -
Horticulture/Landscaping Supplies	\$ 12,253	\$ 8,850	\$ 8,850	\$ 12,600	\$ 9,050	\$ -
Grounds Maintenance Equip and Supplies	\$ 1,624	\$ 1,400	\$ 1,400	\$ 1,450	\$ 1,450	\$ -
Maintenance and Repair Supplies	\$ 4,625	\$ 4,900	\$ 4,900	\$ 4,500	\$ 4,500	\$ -
Building Supplies	\$ 1,523	\$ 5,000	\$ 5,000	\$ 5,100	\$ 5,100	\$ -
Vending/Concessionaire Supplies	\$ 4,286	\$ 4,350	\$ 4,350	\$ 4,450	\$ 4,450	\$ -
Miscellaneous Supplies	\$ 1,740	\$ 1,700	\$ 1,700	\$ 1,750	\$ 1,750	\$ -
Telephone Service	\$ 1,314	\$ 2,500	\$ 2,500	\$ 2,550	\$ 2,550	\$ -
Electric Expense/City	\$ 28,263	\$ 25,900	\$ 25,900	\$ 26,400	\$ 26,400	\$ -
Water Expense	\$ 1,679	\$ 1,650	\$ 1,650	\$ 1,700	\$ 1,700	\$ -
Sewer Expense	\$ 708	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Building Repair/Maint	\$ -	\$ 450	\$ 450	\$ 950	\$ 450	\$ -
Equipment Repair/Maint	\$ 8	\$ 400	\$ 400	\$ 900	\$ 400	\$ -
Grounds Repair/Maint	\$ 568	\$ 950	\$ 950	\$ 950	\$ 950	\$ -
Other Services	\$ 357	\$ 1,450	\$ 1,450	\$ 1,500	\$ 1,500	\$ -
Insurance	\$ 969	\$ 1,100	\$ 1,100	\$ 1,450	\$ 1,450	\$ -
Reserve for Liability Claims	\$ -	\$ 34,400	\$ 34,400	\$ -	\$ -	\$ -
Non-Capital Outlay	\$ -	\$ 8,400	\$ 8,400	\$ 2,500	\$ 2,500	\$ -
Cap Outlay - Other Equipment	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -
Cap Outlay - Building/Improvements	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -
Cap Outlay - Lighting	\$ 31,743	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve	\$ -	\$ 8,250	\$ 8,250	\$ -	\$ -	\$ -
Total	\$ 100,712	\$ 129,300	\$ 129,300	\$ 115,000	\$ 109,250	\$ -

PARKS, RECREATION, & FACILITIES - MUNICIPAL POOL

The Municipal Pool provides for summer time aquatics activities for the community. Additionally, various aquatic classes are offered to develop skills and fitness.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 16,322	\$ 15,700	\$ 15,700	\$ 29,950	90.76%
Operating Expenditures	\$ 17,189	\$ 18,600	\$ 18,600	\$ 19,050	2.42%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ -	\$ 17,400	\$ 17,400	\$ -	-100.00%
Total	\$ 33,511	\$ 51,700	\$ 51,700	\$ 49,000	-5.22%

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

Key Departmental Objectives

- Continue to become more customer service oriented.
- Improve services through the effective uses of technology.
- Respond to citizen concerns immediately.
- Provide a more cost effective way to disburse chemicals aiding in the reduction of maintenance and pool repairs; assist staff in maintaining correct levels of chemicals to meet public health safety factors.
- Meet OSHA standards pertaining to overall pool operation standards.
- Provide a clean, safe facility for public usage.

PARKS, RECREATION & FACILITIES - MUNICIPAL POOL

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 13,624	\$ 11,850	\$ 11,850	\$ 25,900	\$ 25,900	\$ -
Salaries and Wages - Overtime	\$ 656	\$ 600	\$ 600	\$ 600	\$ 600	\$ -
Social Security Contribution	\$ 885	\$ 1,700	\$ 1,700	\$ 1,650	\$ 1,650	\$ -
Medicare Contribution	\$ 207	\$ 400	\$ 400	\$ 400	\$ 400	\$ -
Worker's Compensation Contribution	\$ 950	\$ 1,150	\$ 1,150	\$ 1,400	\$ 1,400	\$ -
Janitorial Supplies	\$ 322	\$ 400	\$ 400	\$ 400	\$ 400	\$ -
Safety and Uniform Supplies	\$ 428	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Pool Supplies	\$ 604	\$ 1,500	\$ 1,500	\$ 1,550	\$ 1,550	\$ -
Chemicals and Supplies	\$ 8,150	\$ 5,700	\$ 5,700	\$ 5,800	\$ 5,800	\$ -
Medication and Bandages	\$ -	\$ 450	\$ 450	\$ 450	\$ 450	\$ -
Maintenance and Repair Supplies	\$ 2,628	\$ 1,550	\$ 1,550	\$ 1,600	\$ 1,600	\$ -
Vending/Concessionaire Supplies	\$ 3,768	\$ 4,800	\$ 4,800	\$ 4,900	\$ 4,900	\$ -
Miscellaneous Supplies	\$ 157	\$ 250	\$ 250	\$ 250	\$ 250	\$ -
Telephone Service	\$ 299	\$ 400	\$ 400	\$ 400	\$ 400	\$ -
Pool Repair/Maint	\$ 609	\$ 2,800	\$ 2,800	\$ 2,850	\$ 2,850	\$ -
Insurance	\$ 224	\$ 250	\$ 250	\$ 350	\$ 350	\$ -
Reserve	\$ -	\$ 17,400	\$ 17,400	\$ -	\$ -	\$ -
Total	\$ 33,511	\$ 51,700	\$ 51,700	\$ 49,000	\$ 49,000	\$ -

PARKS, RECREATION, & FACILITIES - COMMUNITY APPEARANCE

The Community Appearance division provides area beautification to all City facilities to include cemeteries.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 128,421	\$ 133,050	\$ 133,050	\$ 142,000	6.73%
Operating Expenditures	\$ 17,002	\$ 17,950	\$ 17,950	\$ 20,900	16.43%
Capital Outlay	\$ 16,264	\$ -	\$ -	\$ 39,800	100.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ -	\$ 3,800	\$ 3,800	\$ -	-100.00%
Total	\$ 161,687	\$ 154,800	\$ 154,800	\$ 202,700	30.94%

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

- ATV Utility Vehicle with Dump Bed

Key Departmental Objectives

- Continue to become more customer service oriented.
- Improve services through the effective uses of technology.
- Respond to citizen concerns immediately.
- Implement computerized grave locations at both cemeteries requiring use of computer and program.
- Perform automated inventory on present sites at Eastview Cemetery.
- Staff obtain re-certification and pesticide license.
- Attend schools and workshops to broaden the knowledge and expertise of staff.
- Locate, purchase and develop land for cemetery expansion.
- Work with Appearance Commission in design and layout of new cemetery.
- Construct new cemetery.
- Develop new rules, regulations and procedures for new cemetery.
- Plant and properly maintain hanging baskets downtown.

PARKS, RECREATION & FACILITIES - COMMUNITY APPEARANCE

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 96,747	\$ 99,300	\$ 99,300	\$ 103,800	\$ 103,800	\$ -
Salaries and Wages - Overtime	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -
Social Security Contribution	\$ 5,941	\$ 6,150	\$ 6,150	\$ 6,450	\$ 6,450	\$ -
Medicare Contribution	\$ 1,389	\$ 1,450	\$ 1,450	\$ 1,500	\$ 1,500	\$ -
Retirement Contribution	\$ 5,205	\$ 5,450	\$ 5,450	\$ 5,700	\$ 5,700	\$ -
Group Insurance Contribution	\$ 15,125	\$ 17,900	\$ 17,900	\$ 21,200	\$ 21,200	\$ -
Worker's Compensation Contribution	\$ 4,001	\$ 2,800	\$ 2,800	\$ 3,350	\$ 3,350	\$ -
Janitorial Supplies	\$ 179	\$ 200	\$ 200	\$ 200	\$ 200	\$ -
Small Tool and Hand Supplies	\$ 229	\$ 650	\$ 650	\$ 650	\$ 650	\$ -
Safety and Uniform Supplies	\$ 1,556	\$ 2,000	\$ 2,000	\$ 1,700	\$ 2,050	\$ -
Horticulture/Landscaping Supplies	\$ 2,700	\$ 3,400	\$ 3,400	\$ 7,500	\$ 7,500	\$ -
Grounds Maintenance Equip and Supplies	\$ 932	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Maintenance and Repair Supplies	\$ 699	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Building Supplies	\$ 2	\$ 200	\$ 200	\$ 200	\$ 200	\$ -
Purchase for Resale	\$ 347	\$ 600	\$ 600	\$ 600	\$ 600	\$ -
Miscellaneous Supplies	\$ 90	\$ 600	\$ 600	\$ 600	\$ 600	\$ -
Meeting and Travel	\$ 75	\$ 50	\$ 50	\$ 400	\$ 50	\$ -
Telephone Service	\$ 2,589	\$ 2,500	\$ 2,500	\$ 2,550	\$ 2,550	\$ -
Water Expense	\$ 341	\$ 400	\$ 400	\$ 400	\$ 400	\$ -
Equipment Repair/Maint	\$ 253	\$ 500	\$ 500	\$ 600	\$ 500	\$ -
Grounds Repair/Maint	\$ -	\$ 300	\$ 300	\$ 300	\$ 300	\$ -
Insurance	\$ 745	\$ 900	\$ 900	\$ 1,150	\$ 1,150	\$ -
Fleet Maintenance Charges	\$ 1,330	\$ 900	\$ 900	\$ 1,000	\$ 900	\$ -
Fleet Fuel Charges	\$ 795	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050	\$ -
Non-Capital Outlay	\$ 4,139	\$ 1,500	\$ 1,500	\$ -	\$ -	\$ -
Cap Outlay - Other Equipment	\$ 16,264	\$ -	\$ -	\$ 6,800	\$ 6,800	\$ -
Cap Outlay - Land	\$ -	\$ -	\$ -	\$ 33,000	\$ 33,000	\$ -
Reserve	\$ -	\$ 3,800	\$ 3,800	\$ -	\$ -	\$ -
Total	\$ 161,687	\$ 154,800	\$ 154,800	\$ 202,900	\$ 202,700	\$ -

PLANNING & ECONOMIC DEVELOPMENT

? Planning & Economic Development Summary

? Planning & Economic Development

? Parking Lots

PLANNING & ECONOMIC DEVELOPMENT SUMMARY

The Planning & Economic Development summary area provides information about how the department will assist in proper growth and development of the City in accordance with our adopted plans and the City Council's policies and priorities. The department also works to enhance and protect the public health and safety through the administration and enforcement of local minimum housing zoning, subdivision regulations and nuisance codes. In addition, to planning and regulatory activity, the department is also partially responsible for the overall stability and growth of the local economy thru economic development activity that seek to retain and expand existing businesses and industries as well as to recruit new companies to invest in the City and provide jobs and tax base.

Expenditures by Department	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Planning & Economic Dev	\$ 490,159	\$ 193,550	\$ 193,550	\$ 124,350	-35.75%
Parking Lots	\$ 6,635	\$ 7,250	\$ 7,250	\$ 17,350	139.31%
Total	\$ 496,794	\$ 200,800	\$ 200,800	\$ 141,700	-29.43%

Expenditures by Category

Personnel Services	\$ 255,269	\$ 210,950	\$ 210,950	\$ 232,250	10.10%
Operating Expenditures	\$ 113,099	\$ 99,250	\$ 99,250	\$ 90,850	-8.46%
Capital Outlay	\$ 276,050	\$ 18,300	\$ 18,300	\$ -	-100.00%
Contracts, Grants, Subsidies & Allocations	\$ 11,976	\$ 16,500	\$ 16,500	\$ 8,500	-48.48%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ (159,600)	\$ (144,200)	\$ (144,200)	\$ (189,900)	31.69%
Total	\$ 496,794	\$ 200,800	\$ 200,800	\$ 141,700	-29.43%

PLANNING & ECONOMIC DEVELOPMENT

The Planning Department is responsible for enforcing and implementing a variety of programs which include: zoning ordinances, minimum housing codes, nuisance abatement programs, subdivision ordinances, land use plans, transportation planning, soil erosion & sedimentation control and E-911 addressing. This department also manages the City's Geographic Information System.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 255,269	\$ 210,950	\$ 210,950	\$ 232,250	10.10%
Operating Expenditures	\$ 106,465	\$ 92,000	\$ 92,000	\$ 73,500	-20.11%
Capital Outlay	\$ 276,050	\$ 18,300	\$ 18,300	\$ -	-100.00%
Contracts, Grants, Subsidies & Allocations	\$ 11,976	\$ 16,500	\$ 16,500	\$ 8,500	-48.48%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ (159,600)	\$ (144,200)	\$ (144,200)	\$ (189,900)	31.69%
Total	\$ 490,159	\$ 193,550	\$ 193,550	\$ 124,350	-35.75%

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

Key Departmental Objectives

- Continue to become more customer service oriented.
- Improve services through the effective uses of technology.
- Respond to citizen concerns immediately.
- Emphasize staff and advisory board training.

Planning/Code Enforcement/Zoning:

- Continue Traffic Count Program.
- Facilitate and help implement GIS/GPS database strategic planning efforts.
- Plan and construct new cemetery.
- Assist Planning Commission with development of plan for Old Conover-Startown Road area.
- Assist Planning Commission in determining other areas in need of small area planning.
- Develop web page for department which is informative and enables citizens to gain access to services and information at a faster rate than is currently possible.
- Conduct joint planning opportunities with Catawba County in small area plans for Startown Road - US 321 corridor and NC 16 loop and widening areas.
- Work with Heritage Alliance to develop greenway plan for 1st phase of the Heritage Trail.
- Implement Soil Erosion Sedimentation Program.
- Develop database and mapping of all types of violations.

Economic Development:

- Work with developer on plan and development of Franks/Punch etc. area.
- Pursue commercial development strategies previously identified.
- Complete commercial/industrial development database and deploy as tool for development and marketing properties in City.
- Develop and pursue commercial/industrial visitation program.
- Assist with environmental protection initiatives of stream buffers and air quality.
- Assist CIP Team with update of annual CIP.

PLANNING & ECONOMIC DEVELOPMENT

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 207,150	\$ 167,700	\$ 167,700	\$ 182,000	\$ 182,000	\$ -
Board Members Salary	\$ 830	\$ 2,550	\$ 2,550	\$ 2,700	\$ 2,700	\$ -
Social Security Contribution	\$ 12,566	\$ 10,400	\$ 10,400	\$ 11,300	\$ 11,300	\$ -
Medicare Contribution	\$ 2,939	\$ 2,450	\$ 2,450	\$ 2,650	\$ 2,650	\$ -
Retirement Contribution	\$ 11,144	\$ 9,200	\$ 9,200	\$ 10,000	\$ 10,000	\$ -
Group Insurance Contribution	\$ 18,990	\$ 16,650	\$ 16,650	\$ 21,200	\$ 21,200	\$ -
Worker's Compensation Contribution	\$ 1,650	\$ 2,000	\$ 2,000	\$ 2,400	\$ 2,400	\$ -
Professional Service - Legal	\$ 6,500	\$ 10,000	\$ 10,000	\$ 4,000	\$ 4,000	\$ -
Professional Service - Engineering	\$ 16,375	\$ 5,900	\$ 5,900	\$ 4,000	\$ 4,000	\$ -
Professional Service - Other	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Office Supplies and Materials	\$ 2,681	\$ 2,450	\$ 2,450	\$ 2,500	\$ 2,500	\$ -
Office Equipment	\$ -	\$ 450	\$ 450	\$ 450	\$ 450	\$ -
Data Processing Supplies	\$ 1,466	\$ 1,350	\$ 1,350	\$ 1,000	\$ 1,000	\$ -
Miscellaneous Supplies	\$ 944	\$ 1,800	\$ 1,800	\$ 1,850	\$ 1,850	\$ -
Meeting and Travel	\$ 8,084	\$ 4,550	\$ 4,550	\$ 4,650	\$ 4,650	\$ -
Telephone Service	\$ 1,715	\$ 2,500	\$ 2,500	\$ 2,550	\$ 2,550	\$ -
Advertising	\$ 1,478	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Marketing/Promotion	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -
Annexation Expense	\$ 84	\$ 550	\$ 550	\$ 550	\$ 550	\$ -
Other Services	\$ 17,791	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Code Enforcement Activities	\$ 33,627	\$ 12,000	\$ 12,000	\$ 12,250	\$ 12,250	\$ -
SESC State Grant	\$ 94	\$ 12,500	\$ 12,500	\$ -	\$ -	\$ -
Service/Maint Contract Equip	\$ 6,313	\$ 25,600	\$ 25,600	\$ 7,000	\$ 7,000	\$ -
Service/Maint Contract - Software	\$ 4,336	\$ 4,850	\$ 4,850	\$ 4,950	\$ 4,950	\$ -
Insurance	\$ 410	\$ 650	\$ 650	\$ 850	\$ 850	\$ -
Indirect Cost Reimbursement	\$ (159,600)	\$ (210,050)	\$ (210,050)	\$ (189,900)	\$ (189,900)	\$ -
Fleet Maintenance Charges	\$ 111	\$ 200	\$ 200	\$ 200	\$ 200	\$ -
Fleet Fuel Charges	\$ 498	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Dues and Subscriptions	\$ 3,959	\$ 3,450	\$ 3,450	\$ 3,500	\$ 3,500	\$ -
Cap Outlay - Furniture/Equipment	\$ 25,925	\$ -	\$ -	\$ -	\$ -	\$ -
Cap Outlay - Land	\$ 250,126	\$ 18,300	\$ 18,300	\$ -	\$ -	\$ -
GIS Coop Agreement	\$ 11,976	\$ 16,500	\$ 16,500	\$ 8,500	\$ 8,500	\$ -
Reserve	\$ -	\$ 65,850	\$ 65,850	\$ -	\$ -	\$ -
Total	\$ 490,159	\$ 193,550	\$ 193,550	\$ 124,350	\$ 124,350	\$ -

PLANNING - PARKING LOTS

The Parking Lot division provides the community with convenient off street parking while working and shopping in downtown Newton.

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	\$ 6,635	\$ 7,250	\$ 7,250	\$ 17,350	139.31%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 6,635	\$ 7,250	\$ 7,250	\$ 17,350	139.31%

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

Key Departmental Objectives

- Totally revamp parking program as directed by City Council to maximize on-street parking for customers and off-street for merchants and their employees.
- Fix up and clean up parking areas to make off-street lots more attractive and safe for parking customers.

PLANNING - PARKING LOTS

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Signs and Supplies	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
Rent of Land	\$ 5,025	\$ 6,150	\$ 6,150	\$ 6,250	\$ 6,250	\$ -
Rent of Land - Taxes	\$ 1,274	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ -
Insurance	\$ 335	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 6,635	\$ 7,250	\$ 7,250	\$ 17,350	\$ 17,350	\$ -

ENTERPRISE FUND SECTION

? Enterprise Fund Summary

ENTERPRISE FUNDS SUMMARY

The City currently has two enterprise funds: Water and Wastewater and Electric public utility operations. An enterprise fund accounts for operations that resemble a business and are financed by user charges.

Expenses by Fund	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Water & Wastewater	\$ 4,418,560	\$ 8,051,050	\$ 8,051,050	\$ 4,932,550	-38.73%
Electric	\$ 8,500,847	\$ 12,852,150	\$ 12,852,150	\$ 9,827,100	-23.54%
Total	\$ 12,919,407	\$ 20,903,200	\$ 20,903,200	\$ 14,759,650	-29.39%

Expenses by Category

Personnel Services	\$ 1,645,337	\$ 1,694,150	\$ 1,694,150	\$ 1,840,150	8.62%
Operating Expenses	\$ 9,571,589	\$ 8,616,400	\$ 8,616,400	\$ 8,926,150	3.59%
Capital Outlay	\$ -	\$ 301,350	\$ 301,350	\$ 361,250	19.88%
Contracts, Grants, Subsidies & Allocations					
Debt Service	\$ 496,824	\$ 6,765,550	\$ 6,765,550	\$ 1,887,800	-72.10%
Inventory, Transfers & Budgets	\$ 1,205,657	\$ 3,525,750	\$ 3,525,750	\$ 1,744,300	-50.53%
Total	\$ 12,919,407	\$ 20,903,200	\$ 20,903,200	\$ 14,759,650	-29.39%

Revenue by Category

Charges for Service - Water	\$ 1,904,425	\$ 1,866,550	\$ 1,866,550	\$ 1,809,850	-3.04%
Charges for Service - Wastewater	\$ 2,095,875	\$ 1,992,850	\$ 1,992,850	\$ 2,014,100	1.07%
Charges for Service - Electric	\$ 7,907,121	\$ 8,536,800	\$ 8,536,800	\$ 9,009,050	5.53%
Other Operating Revenues	\$ 401,257	\$ 409,050	\$ 409,050	\$ 389,400	-4.80%
Electric Sales Tax	\$ 226,147	\$ 238,100	\$ 238,100	\$ 259,950	9.18%
Interest Earnings	\$ 159,146	\$ 56,350	\$ 56,350	\$ 36,900	-34.52%
Other Financing Sources	\$ 602,400	\$ 7,803,500	\$ 7,803,500	\$ 1,240,400	-84.10%
Total	\$ 13,296,371	\$ 20,903,200	\$ 20,903,200	\$ 14,759,650	-29.39%

**PUBLIC UTILITIES
WATER AND WASTEWATER
FUND SECTION**

? Water and Wastewater Fund Summary

? Revenues

? Special Appropriations

? Operations

? Filtration Plant

? Treatment Plant

? Other Appropriations

PUBLIC UTILITIES - WATER & WASTEWATER SUMMARY

The Departments in the Water & Wastewater Fund are responsible for delivering water services to 4800 water customers and 4100 wastewater customers within the City of Newton and outlying areas of Catawba County. The City of Newton also sells water to the Town of Catawba. In addition, the City treats wastewater for the City of Conover and the City of Hickory. The Water Filtration Plant Division provides funding for the treatment of surface water. The Water & Wastewater Operations Division is responsible for maintaining and repairing the water & wastewater distribution system as well as constructing new water & sewer mains, water & sewer connections and maintaining hydrants. This Division also is responsible for testing, repairing, and replacing customer's water meters. The Wastewater Treatment Plant Division is responsible for treating wastewater so that it meets or exceeds permit requirements of the State of North Carolina and the EPA. The Other Appropriations Division provides funding to service debt on bonds. The City maintains in excess of 115 miles of water lines and 105 miles of sanitary sewer lines.

Expenses by Department	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Special Appropriations	\$ 1,621,044	\$ 543,400	\$ 543,400	\$ 905,400	66.62%
Water & Wastewater Operations	\$ 565,956	\$ 702,000	\$ 702,000	\$ 914,700	30.30%
Water Filtration Plant	\$ 738,751	\$ 876,900	\$ 876,900	\$ 691,200	-21.18%
Wastewater Treatment Plant	\$ 1,133,720	\$ 1,180,450	\$ 1,180,450	\$ 1,310,450	11.01%
Other Appropriations	\$ 359,089	\$ 4,748,300	\$ 4,748,300	\$ 1,110,800	-76.61%
Total	\$ 4,418,560	\$ 8,051,050	\$ 8,051,050	\$ 4,932,550	-38.73%

Expenses by Category					
Personnel Services	\$1,232,382	\$1,244,400	\$1,244,400	\$1,348,850	8.39%
Operating Expenses	\$2,312,189	\$1,547,900	\$1,547,900	\$1,620,050	4.66%
Capital Outlay	\$ -	\$ 88,550	\$ 88,550	\$ 138,000	55.84%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ 378,782	\$ 4,137,550	\$ 4,137,550	\$ 1,108,450	-73.21%
Inventory, Transfers & Budgets	\$ 495,207	\$ 1,032,650	\$ 1,032,650	\$ 717,200	-30.55%
Total	\$ 4,418,560	\$ 8,051,050	\$ 8,051,050	\$ 4,932,550	-38.73%

Revenue by Category					
Charges for Service	\$ 4,000,300	\$ 3,859,400	\$ 3,859,400	\$ 3,823,950	-0.92%
Other Operating Revenues	\$ 111,874	\$ 142,750	\$ 142,750	\$ 112,600	-21.12%
Interest Earnings	\$ 91,305	\$ 25,000	\$ 25,000	\$ 25,600	2.40%
Other Financing Sources	\$ 602,400	\$ 4,023,900	\$ 4,023,900	\$ 970,400	-75.88%
Total	\$ 4,805,879	\$ 8,051,050	\$ 8,051,050	\$ 4,932,550	-38.73%

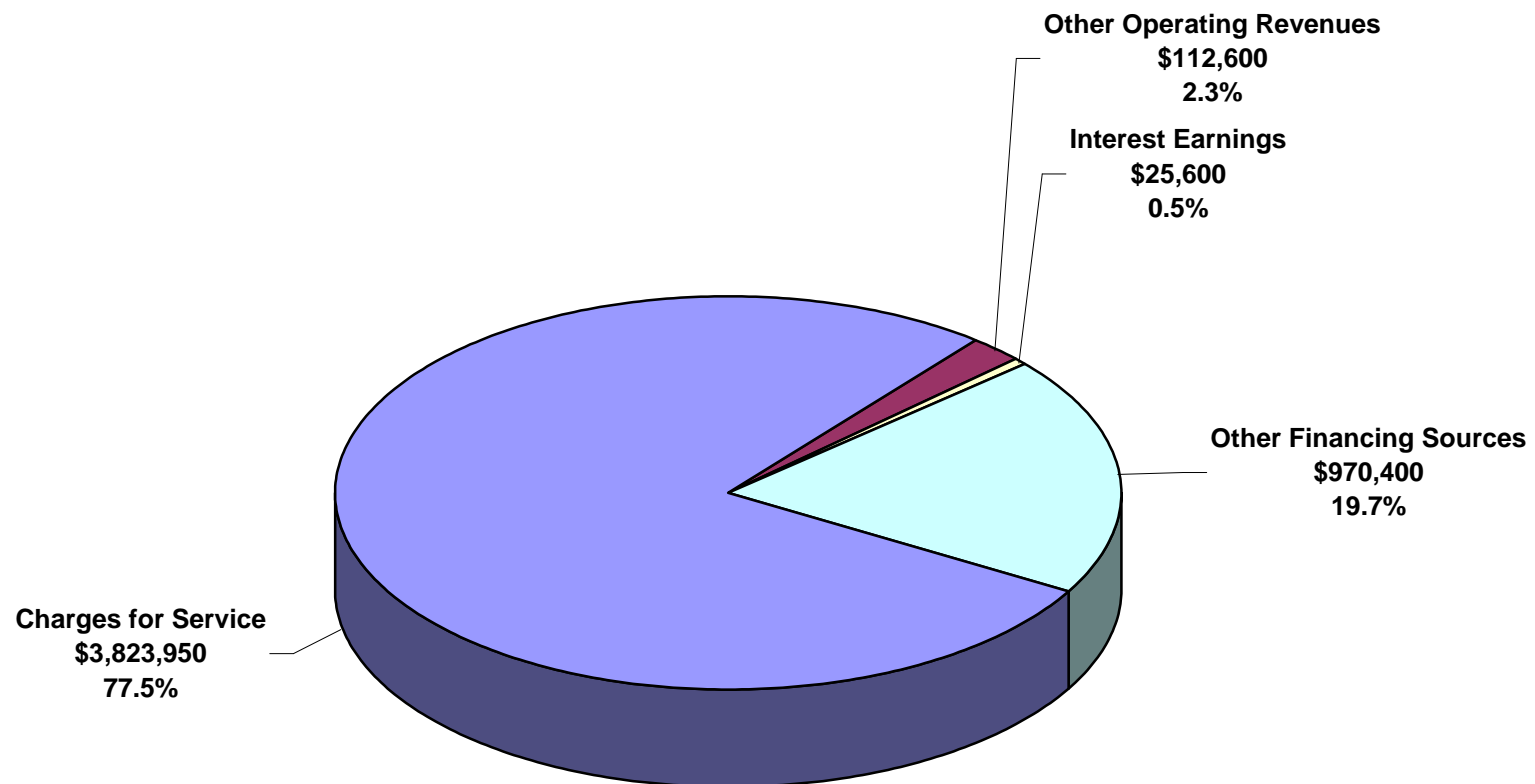
WATER & WASTEWATER FUND REVENUES

REVENUES

ACCOUNT DESCRIPTION	ACTUAL FY 01/02	BUDGET FY 02/03	ESTIMATED FY 02/03	RECOMMENDED FY 03/04	APPROVED FY 03/04
Recovery of Bad Debts	\$ 16	\$ 150	\$ 150	\$ 50	\$ -
Sewer Use Permit	\$ 2,433	\$ 1,600	\$ 1,600	\$ 1,100	\$ -
Water Sales - Inside	\$ 1,536,129	\$ 1,556,750	\$ 1,556,750	\$ 1,455,950	\$ -
Water Sales - Rev Share - Balls Creek	\$ 10,962	\$ 9,350	\$ 9,350	\$ 9,200	\$ -
Water Sales - Rev Share - Eastway	\$ 4,277	\$ 3,700	\$ 3,700	\$ 3,750	\$ -
Water Sales - Rev Share - Sherrills Ford	\$ (7,836)	\$ -	\$ -	\$ -	\$ -
Water Sales - Rev Share - Rt10 Svc Area	\$ 1,981	\$ 1,500	\$ 1,500	\$ 3,050	\$ -
Water Sales - Outside	\$ 266,904	\$ 255,100	\$ 255,100	\$ 276,900	\$ -
Water Sales - Sherrills Ford Bulk Sales	\$ (10,892)	\$ -	\$ -	\$ -	\$ -
Water Tap Fee - Inside	\$ 60,400	\$ 25,150	\$ 25,150	\$ 36,000	\$ -
Water Tap Fee - Outside	\$ 42,500	\$ 15,000	\$ 15,000	\$ 25,000	\$ -
Service Charge - Reconnect Fee	\$ 6,130	\$ 5,350	\$ 5,350	\$ 7,250	\$ -
Service Charge - Connect Fee	\$ 8,040	\$ 7,200	\$ 7,200	\$ 7,650	\$ -
Service Charge - Late Penalty	\$ 18,327	\$ 18,350	\$ 18,350	\$ 20,400	\$ -
Service Charge - Meter Tampering	\$ 450	\$ 600	\$ 600	\$ 400	\$ -
Sewer Charges - Inside	\$ 1,678,350	\$ 1,515,700	\$ 1,515,700	\$ 1,668,850	\$ -
Sewer Charges - Outside	\$ 213,842	\$ 374,600	\$ 374,600	\$ 214,900	\$ -
Sewer Charges - Septic Haulers	\$ 30,900	\$ 20,850	\$ 20,850	\$ 37,800	\$ -
Sewer Surcharge - Excess Flow	\$ 5,024	\$ -	\$ -	\$ -	\$ -
Sewer Surcharge - COD	\$ 2,603	\$ 500	\$ 500	\$ 2,500	\$ -
Sewer Surcharge - Nitrogen	\$ 69,458	\$ 30,650	\$ 30,650	\$ 45,000	\$ -
Sewer Surcharge - Susp Solids	\$ 26,863	\$ 10,000	\$ 10,000	\$ 7,500	\$ -
Sewer Surcharge - BOD	\$ 20,381	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
Sewer Surcharge - Industrial Monitoring	\$ 20,800	\$ 5,650	\$ 5,650	\$ 15,000	\$ -
Sewer Surcharge - Monitoring Analysis	\$ 3,855	\$ 2,400	\$ 2,400	\$ 3,000	\$ -
Sewer Tap Fee - Inside	\$ 23,800	\$ 25,000	\$ 25,000	\$ 12,050	\$ -
Service Charge - Late Penalty	\$ 15,437	\$ 15,000	\$ 15,000	\$ 16,250	\$ -
Interest on Deposits	\$ 59,185	\$ 25,000	\$ 25,000	\$ 25,600	\$ -
Interest on BB&T Lease Escrow	\$ 31,518	\$ -	\$ -	\$ -	\$ -
Interest on Deposits - Wachovia Escrow	\$ 602	\$ -	\$ -	\$ -	\$ -
Interest on Deposits - Centura	\$ -	\$ -	\$ -	\$ -	\$ -
Water Tank Cellular Rental	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ -
Sale of Surplus Property	\$ -	\$ 500	\$ 500	\$ 500	\$ -
Sale of Materials	\$ 5,114	\$ -	\$ -	\$ -	\$ -
Reimbursement of Cost	\$ -	\$ 70,000	\$ 70,000	\$ 35,000	\$ -
Insurance Claims	\$ 3,449	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 29,478	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Proceeds from Borrowing	\$ -	\$ 2,997,200	\$ 2,997,200	\$ 68,000	\$ -
Transfer Sales Tax from General Fund	\$ 602,400	\$ 602,400	\$ 602,400	\$ 602,400	\$ -
Retained Earnings Appropriated	\$ -	\$ 424,300	\$ 424,300	\$ 300,000	\$ -
Total	\$ 4,805,879	\$ 8,051,050	\$ 8,051,050	\$ 4,932,550	\$ -

WATER & WASTEWATER FUND REVENUE

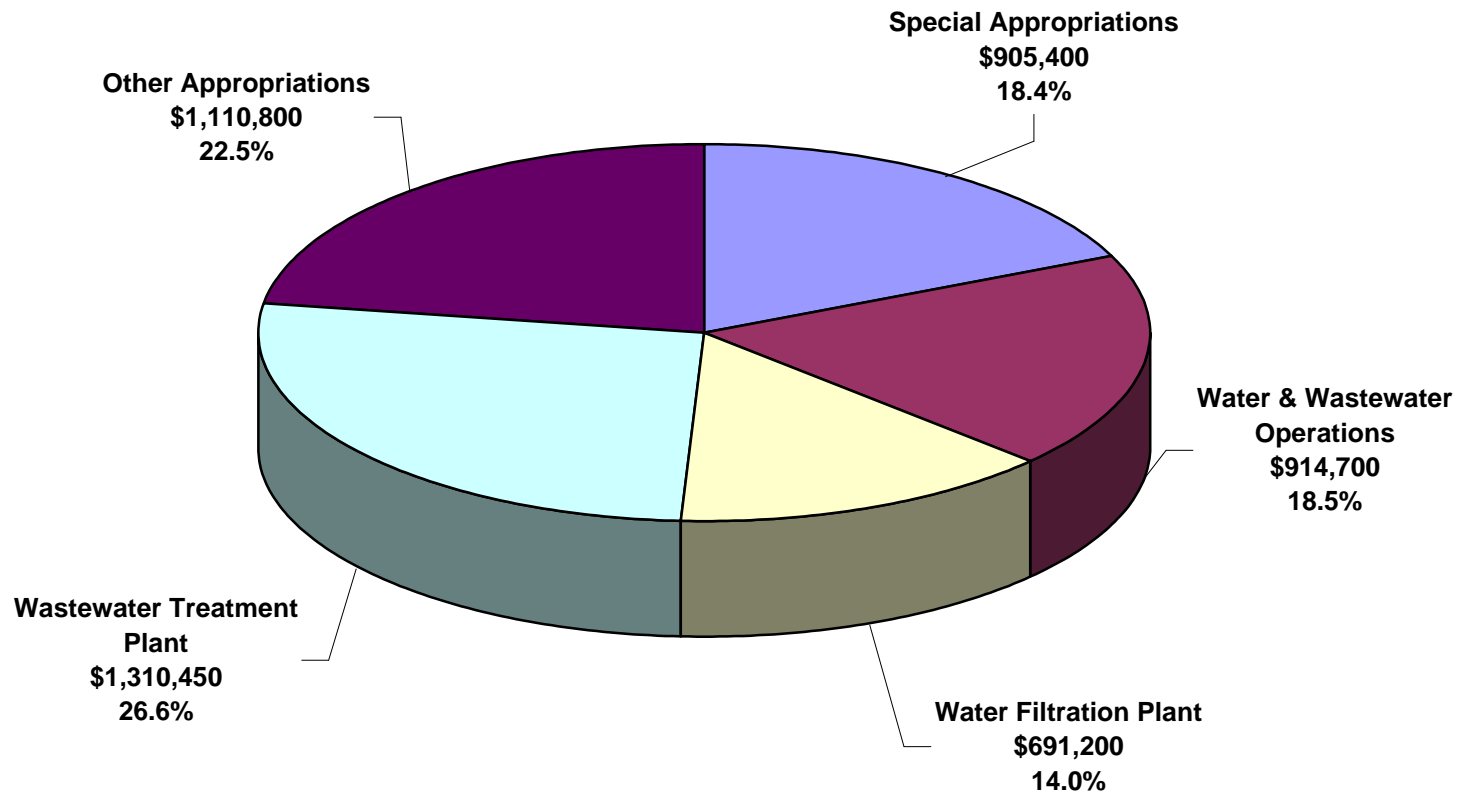
FISCAL YEAR 2003-2004



WATER & WASTEWATER FUND EXPENSES

SUMMARY BY SERVICE AREAS

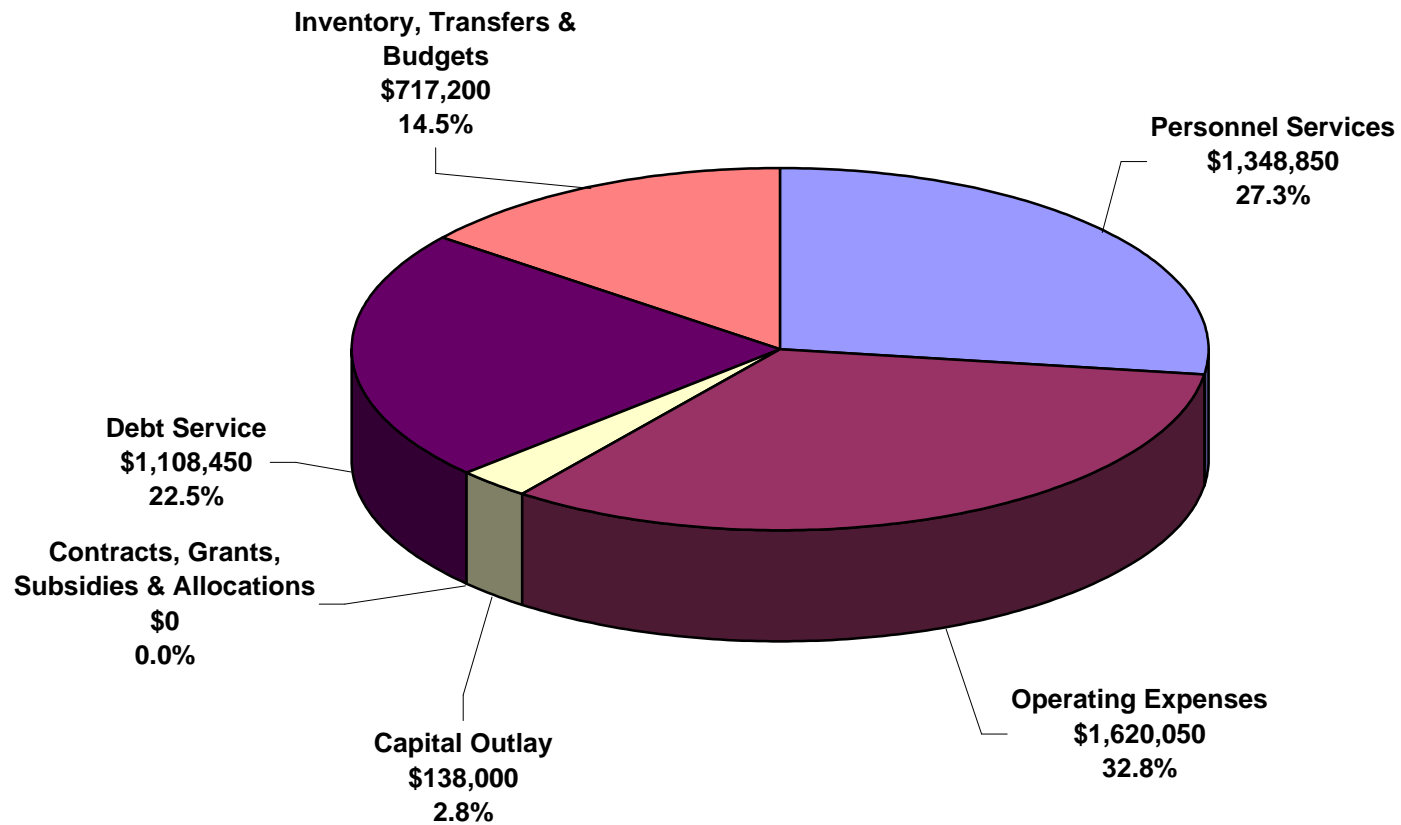
FISCAL YEAR 2003-2004



WATER & WASTEWATER FUND EXPENSES

SUMMARY BY CATEGORIES

FISCAL YEAR 2003-2004



PUBLIC UTILITIES - WATER & WASTEWATER SPECIAL APPROPRIATIONS

Expenses by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenses	\$ 1,106,144	\$ 176,900	\$ 176,900	\$ 190,550	7.72%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ 514,900	\$ 366,500	\$ 366,500	\$ 714,850	95.05%
Total	<u>\$ 1,621,044</u>	<u>\$ 543,400</u>	<u>\$ 543,400</u>	<u>\$ 905,400</u>	<u>66.62%</u>

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

PUBLIC UTILITIES - WATER & WASTEWATER SPECIAL APPROPRIATIONS

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Other Utility Expenses	\$ 2,230	\$ 2,250	\$ 2,250	\$ 2,200	\$ 2,200	\$ -
Reserve for Liability Insurance Claims	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Payment in Lieu of Taxes (PILOT)	\$ 172,950	\$ 173,650	\$ 173,650	\$ 187,350	\$ 187,350	\$ -
Depreciation Expense	\$ 906,522	\$ -	\$ -	\$ -	\$ -	\$ -
Bad Debt Expense	\$ 24,443	\$ -	\$ -	\$ -	\$ -	\$ -
Gain/Loss on Disposal of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interdept Charges - General Fund	\$ 514,900	\$ 366,500	\$ 366,500	\$ 714,850	\$ 714,850	\$ -
Total	\$ 1,621,044	\$ 543,400	\$ 543,400	\$ 905,400	\$ 905,400	\$ -

PUBLIC UTILITIES - WATER & WASTEWATER OPERATIONS

Expenses by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 375,153	\$ 372,700	\$ 372,700	\$ 401,500	7.73%
Operating Expenses	\$ 190,802	\$ 248,500	\$ 248,500	\$ 437,200	75.94%
Capital Outlay	\$ -	\$ 53,700	\$ 53,700	\$ 76,000	41.53%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ -	\$ 27,100	\$ 27,100	\$ -	-100.00%
Total	\$ 565,956	\$ 702,000	\$ 702,000	\$ 914,700	30.30%

Capital and Non-Capital Expenditures

Non-Capital:

- Backflow Prevention Tester
- Work Zone Safety Trailer
- Boring Machine
- Training Lab

Capital:

- Hydrant Repair/Replacement Program
- Meter Replacement Program
- Tapping Machine

Key Departmental Objectives

- Present Backflow / Cross-connection Control Policy to Board and work toward implementation of program.
- Update and maintain GIS database on water and sewer infrastructure and use technology for planning and preventive maintenance.
- Assist in developing and implementing work order management and streamlining of service call processing.
- Identify water loss problem areas and develop and implement strategies to reduce.
- Improve all areas of water and sewer system preventive maintenance.
- Implement Industrial, Commercial and residential meter replacement program.
- Implement collection system permit.
- Oversee all contractor work in new developments and provide final report accepting infrastructure after receiving as built drawing.
- Maintain level of service for internal and external customers.

PUBLIC UTILITIES - WATER & WASTEWATER OPERATIONS

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 275,424	\$ 262,000	\$ 262,000	\$ 286,450	\$ 286,450	\$ -
Salaries and Wages - Overtime	\$ 20,895	\$ 25,850	\$ 25,850	\$ 26,000	\$ 18,000	\$ -
Social Security Contribution	\$ 17,146	\$ 17,850	\$ 17,850	\$ 19,350	\$ 18,900	\$ -
Medicare Contribution	\$ 4,010	\$ 4,150	\$ 4,150	\$ 4,550	\$ 4,400	\$ -
Retirement Contribution	\$ 15,194	\$ 15,850	\$ 15,850	\$ 17,200	\$ 16,750	\$ -
Group Insurance Contribution	\$ 36,034	\$ 39,250	\$ 39,250	\$ 47,700	\$ 47,700	\$ -
Worker's Compensation Contribution	\$ 6,450	\$ 7,750	\$ 7,750	\$ 9,300	\$ 9,300	\$ -
Professional Service - Legal	\$ 2,442	\$ 11,200	\$ 11,200	\$ 2,050	\$ 2,050	\$ -
Professional Service - Engineering	\$ 6,017	\$ 18,000	\$ 18,000	\$ 25,000	\$ 12,500	\$ -
Professional Service - Other	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -
Janitorial Supplies	\$ 66	\$ 100	\$ 100	\$ 50	\$ 100	\$ -
Small Tool and Hand Supplies	\$ 8,584	\$ 4,850	\$ 4,850	\$ 4,150	\$ 4,150	\$ -
Fire Hydrant Supplies	\$ -	\$ 4,300	\$ 4,300	\$ 22,000	\$ 22,000	\$ -
Street Con/Recon Supplies	\$ -	\$ 10,000	\$ 10,000	\$ 30,000	\$ 20,000	\$ -
Safety and Uniform Supplies	\$ 9,476	\$ 11,000	\$ 11,000	\$ 10,450	\$ 11,200	\$ -
Work Zone Safety Supplies	\$ 499	\$ 500	\$ 500	\$ 3,500	\$ 2,000	\$ -
Education & Program Supplies	\$ -	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,000	\$ -
Chemicals and Supplies	\$ -	\$ -	\$ -	\$ 10,000	\$ 7,500	\$ -
Horticulture/Landscaping Supplies	\$ 1,669	\$ 600	\$ 600	\$ 2,000	\$ 1,000	\$ -
Maint/Repair Supplies	\$ 4	\$ 1,500	\$ 1,500	\$ 2,000	\$ 1,550	\$ -
Distribution Supplies (Minor)	\$ 112,195	\$ 116,950	\$ 116,950	\$ 120,000	\$ 119,300	\$ -
Office Supplies and Materials	\$ 197	\$ 2,000	\$ 2,000	\$ 1,400	\$ 1,400	\$ -
Data Processing Supplies	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -
Miscellaneous Supplies	\$ 2,846	\$ 1,000	\$ 1,000	\$ 800	\$ 800	\$ -
Meeting and Travel	\$ 4,926	\$ 3,700	\$ 3,700	\$ 6,000	\$ 5,000	\$ -
Telephone Service	\$ 1,443	\$ 6,250	\$ 6,250	\$ 6,000	\$ 6,000	\$ -
Other Utility Expenses	\$ -	\$ 150	\$ 150	\$ 150	\$ 150	\$ -
Equipment Repair/Maint	\$ 2,329	\$ 3,250	\$ 3,250	\$ 3,000	\$ 3,000	\$ -
Advertising	\$ -	\$ 300	\$ 300	\$ 300	\$ 300	\$ -
Other Services	\$ 15,066	\$ 9,550	\$ 9,550	\$ 30,000	\$ 30,000	\$ -
Insurance	\$ 3,702	\$ 4,250	\$ 4,250	\$ 5,550	\$ 5,550	\$ -
Reserve for Liability Insurance Claims	\$ 701	\$ 550	\$ 550	\$ -	\$ -	\$ -
Fleet Maintenance Charges	\$ 7,971	\$ 11,900	\$ 11,900	\$ 12,150	\$ 12,150	\$ -
Fleet Fuel Charges	\$ 5,903	\$ 6,350	\$ 6,350	\$ 6,000	\$ 6,000	\$ -
Non-Capital Outlay	\$ 4,125	\$ 13,450	\$ 13,450	\$ 9,950	\$ 9,950	\$ -
Dues and Subscriptions	\$ 640	\$ 2,800	\$ 2,800	\$ 2,550	\$ 2,550	\$ -
Cap Outlay - Motor Vehicles	\$ -	\$ 29,700	\$ 29,700	\$ -	\$ -	\$ -
Cap Outlay - Other Equipment	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ -
Cap Outlay - Sanitary Sewer	\$ -	\$ 24,000	\$ 24,000	\$ -	\$ -	\$ -
Cap Outlay - Distribution	\$ -	\$ -	\$ -	\$ 58,000	\$ 58,000	\$ -
Reserve	\$ -	\$ 27,100	\$ 27,100	\$ -	\$ -	\$ -
Total	\$ 565,956	\$ 702,000	\$ 702,000	\$ 953,100	\$ 914,700	\$ -

PUBLIC UTILITIES - WATER FILTRATION PLANT

Expenses by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 322,048	\$ 330,250	\$ 330,250	\$ 348,400	5.50%
Operating Expenses	\$ 416,704	\$ 536,300	\$ 536,300	\$ 342,800	-36.08%
Capital Outlay	\$ -	\$ 8,400	\$ 8,400	\$ -	-100.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ -	\$ 1,950	\$ 1,950	\$ -	-100.00%
Total	\$ 738,751	\$ 876,900	\$ 876,900	\$ 691,200	-21.18%

Capital and Non-Capital Expenditures

Non-Capital:

- Replace Furniture
- Copy Machine

Capital:

Key Departmental Objectives

- Continue to work on regional water planning.
- Work to improve security of facilities.
- Work on WTP SCADA system as funding permits.
- Produce water that meets or exceeds Federal and State standards for safe drinking water.
- Work with W/S Maintenance Department to identify and reduce water loss.
- Maintain level of service for internal and external customers
- Implement Capital Improvement Program as approved by the City Council.

PUBLIC UTILITIES - WATER FILTRATION PLANT

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 251,431	\$ 251,000	\$ 251,000	\$ 260,950	\$ 260,950	\$ -
Salaries and Wages - Overtime	\$ 3,816	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,000	\$ -
Social Security Contribution	\$ 14,965	\$ 15,850	\$ 15,850	\$ 16,450	\$ 16,450	\$ -
Medicare Contribution	\$ 3,500	\$ 3,700	\$ 3,700	\$ 3,850	\$ 3,850	\$ -
Retirement Contribution	\$ 13,515	\$ 14,050	\$ 14,050	\$ 14,600	\$ 14,550	\$ -
Group Insurance Contribution	\$ 30,521	\$ 36,000	\$ 36,000	\$ 42,400	\$ 42,400	\$ -
Worker's Compensation Contribution	\$ 4,300	\$ 5,150	\$ 5,150	\$ 6,200	\$ 6,200	\$ -
Professional Service - Engineering	\$ 68,866	\$ 205,000	\$ 205,000	\$ -	\$ -	\$ -
Professional Service - Other	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -
Janitorial Supplies	\$ 271	\$ 400	\$ 400	\$ 500	\$ 400	\$ -
Small Tool and Hand Supplies	\$ 743	\$ 800	\$ 800	\$ 1,000	\$ 800	\$ -
Safety and Uniform Supplies	\$ 3,500	\$ 3,700	\$ 3,700	\$ 4,050	\$ 3,750	\$ -
Chemicals and Supplies	\$ 61,681	\$ 60,000	\$ 60,000	\$ 66,000	\$ 66,000	\$ -
Horticulture/Landscaping Supplies	\$ 173	\$ 650	\$ 650	\$ 650	\$ 650	\$ -
Maintenance and Repair Supplies	\$ 13,328	\$ 16,050	\$ 16,050	\$ 14,000	\$ 14,000	\$ -
Office Supplies and Materials	\$ 1,342	\$ 1,100	\$ 1,100	\$ 950	\$ 950	\$ -
Laboratory Supplies	\$ 5,249	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000	\$ -
Data Processing Supplies	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ -
Miscellaneous Supplies	\$ 111	\$ 200	\$ 200	\$ 200	\$ 200	\$ -
Meeting and Travel	\$ 1,637	\$ 2,100	\$ 2,100	\$ 3,100	\$ 3,000	\$ -
Telephone Service	\$ 4,925	\$ 5,800	\$ 5,800	\$ 5,900	\$ 5,900	\$ -
Postage	\$ 617	\$ 850	\$ 850	\$ 1,000	\$ 850	\$ -
Electric Expense/City	\$ 182,039	\$ 163,400	\$ 163,400	\$ 166,650	\$ 166,650	\$ -
Building Repair/Maint	\$ 71	\$ 700	\$ 700	\$ 2,450	\$ 2,450	\$ -
Equipment Repair/Maint	\$ 25,972	\$ 5,350	\$ 5,350	\$ -	\$ -	\$ -
Lab Analysis Testing	\$ -	\$ -	\$ -	\$ 5,500	\$ 5,500	\$ -
Service/Maint Contract Equip	\$ 31,636	\$ 36,100	\$ 36,100	\$ 39,300	\$ 39,300	\$ -
Service/Maint Contract Software	\$ 911	\$ 950	\$ 950	\$ 800	\$ 800	\$ -
Insurance	\$ 10,841	\$ 12,400	\$ 12,400	\$ 16,100	\$ 16,100	\$ -
Reserve for Liab Ins Claims	\$ 233	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Maintenance Charges	\$ 279	\$ 1,550	\$ 1,550	\$ 500	\$ 500	\$ -
Fleet Fuel Charges	\$ 867	\$ 1,300	\$ 1,300	\$ 1,550	\$ 1,350	\$ -
Non-Capital Outlay	\$ -	\$ 11,050	\$ 11,050	\$ 4,000	\$ 4,000	\$ -
Dues and Subscriptions	\$ 1,320	\$ 1,850	\$ 1,850	\$ 3,250	\$ 3,250	\$ -
Cap Outlay - Other Equipment	\$ -	\$ 8,400	\$ 8,400	\$ -	\$ -	\$ -
Reserve	\$ -	\$ 1,950	\$ 1,950	\$ -	\$ -	\$ -
Total	\$ 738,751	\$ 876,900	\$ 876,900	\$ 692,800	\$ 691,200	\$ -

PUBLIC UTILITIES - WASTEWATER TREATMENT PLANT

Expenses by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 535,181	\$ 541,450	\$ 541,450	\$ 598,950	10.62%
Operating Expenses	\$ 598,539	\$ 586,200	\$ 586,200	\$ 649,500	10.80%
Capital Outlay	\$ -	\$ 26,450	\$ 26,450	\$ 62,000	134.40%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ -	\$ 26,350	\$ 26,350	\$ -	-100.00%
Total	\$ 1,133,720	\$ 1,180,450	\$ 1,180,450	\$ 1,310,450	11.01%

Capital and Non-Capital Expenditures

Non-Capital:

- Spectrophotometer
- DO Meters
- Appliances
- Scales

Capital:

- Todd Street Generator
- Security Gate

Key Departmental Objectives

- Work on improvements as recommended by the Evaluation and Improvement Plan for the Clark Creek Wastewater Treatment Plant dated March 5, 2001 as funding permits.
- Improve facility security.
- Review Septage Hauler policy and make recommendations on modifications.
- Work with Planning Department and PW/U Administration to review current City ordinances that regulate water and sewer permits. Develop and propose any changes that are needed to address present conditions or concerns.
- Meet or exceed Federal and State standards on effluent, land application and pretreatment program.
- Maintain level of service for internal and external customers.

PUBLIC UTILITIES - WASTEWATER TREATMENT PLANT

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 406,560	\$ 406,800	\$ 406,800	\$ 444,300	\$ 444,300	\$ -
Salaries and Wages - Overtime	\$ 17,532	\$ 12,300	\$ 12,300	\$ 12,350	\$ 12,350	\$ -
Social Security Contribution	\$ 24,471	\$ 26,000	\$ 26,000	\$ 28,300	\$ 28,300	\$ -
Medicare Contribution	\$ 5,722	\$ 6,100	\$ 6,100	\$ 6,600	\$ 6,600	\$ -
Retirement Contribution	\$ 22,642	\$ 23,050	\$ 23,050	\$ 25,100	\$ 25,100	\$ -
Group Insurance Contribution	\$ 48,954	\$ 56,050	\$ 56,050	\$ 68,900	\$ 68,900	\$ -
Worker's Compensation Contribution	\$ 9,300	\$ 11,150	\$ 11,150	\$ 13,400	\$ 13,400	\$ -
Professional Service - Legal	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -
Professional Service - Engineering	\$ 12,090	\$ 27,900	\$ 27,900	\$ 30,000	\$ -	\$ -
Janitorial Supplies	\$ 99	\$ 100	\$ 100	\$ 100	\$ 100	\$ -
Small Tool and Hand Supplies	\$ 673	\$ 1,750	\$ 1,750	\$ 1,700	\$ 1,700	\$ -
Safety and Uniform Supplies	\$ 6,302	\$ 6,150	\$ 6,150	\$ 6,750	\$ 6,250	\$ -
Chemicals and Supplies	\$ 75,862	\$ 74,250	\$ 74,250	\$ 81,500	\$ 81,500	\$ -
Maintenance and Repair Supplies	\$ 10,958	\$ 14,700	\$ 14,700	\$ 15,600	\$ 15,000	\$ -
Office Supplies and Materials	\$ 627	\$ 700	\$ 700	\$ 800	\$ 700	\$ -
Laboratory Supplies	\$ 12,409	\$ 10,200	\$ 10,200	\$ 12,400	\$ 10,400	\$ -
Miscellaneous Supplies	\$ 476	\$ 100	\$ 100	\$ 100	\$ 100	\$ -
Meeting and Travel	\$ 2,503	\$ 2,500	\$ 2,500	\$ 5,000	\$ 3,500	\$ -
Telephone Service	\$ 4,804	\$ 4,800	\$ 4,800	\$ 7,500	\$ 7,500	\$ -
Postage	\$ 1,142	\$ 400	\$ 400	\$ 1,600	\$ 400	\$ -
Electric Expense/City	\$ 192,425	\$ 178,350	\$ 178,350	\$ 181,900	\$ 181,900	\$ -
Water Expense	\$ 29,597	\$ 22,750	\$ 22,750	\$ 23,200	\$ 23,200	\$ -
Equipment Repair/Maint	\$ 17,057	\$ 7,000	\$ 7,000	\$ 37,500	\$ 17,000	\$ -
Laboratory Testing & Analysis	\$ 16,012	\$ 15,100	\$ 15,100	\$ 19,300	\$ 19,300	\$ -
Other Services	\$ 187,063	\$ 185,000	\$ 185,000	\$ 224,200	\$ 224,200	\$ -
Service/Maint Contract Equip	\$ 3,952	\$ 4,400	\$ 4,400	\$ 7,000	\$ 7,000	\$ -
Service/Maint Contract Software	\$ 724	\$ 850	\$ 850	\$ 850	\$ 850	\$ -
Insurance	\$ 13,188	\$ 13,300	\$ 13,300	\$ 17,300	\$ 17,300	\$ -
Fleet Maintenance Charges	\$ 1,524	\$ 2,100	\$ 2,100	\$ 4,500	\$ 2,150	\$ -
Fleet Fuel Charges	\$ 2,260	\$ 3,000	\$ 3,000	\$ 3,300	\$ 3,050	\$ -
Non-Capital Outlay	\$ -	\$ 4,600	\$ 4,600	\$ 14,300	\$ 14,300	\$ -
Dues and Subscriptions	\$ 6,793	\$ 6,200	\$ 6,200	\$ 8,100	\$ 8,100	\$ -
Cap Outlay - Motor Vehicles	\$ -	\$ 16,950	\$ 16,950	\$ -	\$ -	\$ -
Cap Outlay - Other Equipment	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
Cap Outlay - Buildings/Improvements	\$ -	\$ 9,500	\$ 9,500	\$ 12,000	\$ 12,000	\$ -
Reserve	\$ -	\$ 26,350	\$ 26,350	\$ -	\$ -	\$ -
Total	\$ 1,133,720	\$ 1,180,450	\$ 1,180,450	\$ 1,369,450	\$ 1,310,450	\$ -

PUBLIC UTILITIES - WATER & WASTEWATER OTHER APPROPRIATIONS

Expenses by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenses	\$ -	\$ -	\$ -	\$ -	0.00%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ 378,782	\$ 4,137,550	\$ 4,137,550	\$ 1,108,450	-73.21%
Inventory, Transfers & Budgets	\$ (19,693)	\$ 610,750	\$ 610,750	\$ 2,350	-99.62%
	<hr/>				
Total	\$ 359,089	\$ 4,748,300	\$ 4,748,300	\$ 1,110,800	-76.61%

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

PUBLIC UTILITIES - WATER & WASTEWATER OTHER APPROPRIATIONS

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Bond Principal	\$ -	\$ 474,350	\$ 474,350	\$ 470,000	\$ 470,000	\$ -
Lease Purchase Expense - Equipment	\$ 10,656	\$ 72,550	\$ 72,550	\$ 60,150	\$ 60,150	\$ -
Installment Purchase - Land	\$ 1,874	\$ -	\$ -	\$ -	\$ -	\$ -
Installment Purchase - Distribution Systems	\$ 144,352	\$ 3,370,550	\$ 3,370,550	\$ 422,150	\$ 422,150	\$ -
Bond Interest	\$ 218,692	\$ 177,350	\$ 177,350	\$ 155,650	\$ 155,650	\$ -
Interest on Electric Fund Loan	\$ 2,850	\$ 2,850	\$ 2,850	\$ -	\$ -	\$ -
Debt Issuance Costs	\$ 358	\$ 39,900	\$ 39,900	\$ -	\$ -	\$ -
Service Charges	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -
Transfer to Other Funds	\$ (275)	\$ 382,950	\$ 382,950	\$ -	\$ -	\$ -
Transfer to Other Funds	\$ (19,418)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	\$ -	\$ 138,150	\$ 138,150	\$ -	\$ -	\$ -
Transfer to Other Funds	\$ -	\$ 89,650	\$ 89,650	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ 2,350	\$ 2,350	\$ -
Total	\$359,089	\$4,748,300	\$4,748,300	\$1,110,800	\$ 1,110,800	\$ -

PUBLIC UTILITIES ELECTRIC FUND SECTION

? Electric Fund Summary

? Revenues

? Special Appropriations

? Operations

? Other Appropriations

PUBLIC UTILITIES - ELECTRIC FUND

The Departments in the Electric Utility Fund are responsible for providing electric service to customers in the City of Newton and outlying areas of Catawba County. The City of Newton purchases power from the North Carolina Municipal Power Agency and distributes it to our customers over 105 miles of transmission and distribution lines. The City of Newton has 4,411 electric customers. Included in this fund is meter reading which is responsible for reading electric and water meters. The City of Newton also operates a Load Management Program which is responsible for reducing power system demand during peak hours through load management switches on hot water heaters, heat pumps and by generation.

Expenses by Department	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Special Appropriations	\$ 1,227,350	\$ 1,476,100	\$ 1,476,100	\$ 1,084,450	-26.53%
Electric Operations	\$ 7,155,454	\$ 7,675,950	\$ 7,675,950	\$ 7,962,100	3.73%
Other Appropriations	\$ 118,042	\$ 3,700,100	\$ 3,700,100	\$ 780,550	-78.90%
Total	\$ 8,500,847	\$ 12,852,150	\$ 12,852,150	\$ 9,827,100	-23.54%

Expenses by Category

Personnel Services	\$ 412,955	\$ 449,750	\$ 449,750	\$ 491,300	9.24%
Operating Expenses	\$ 7,259,399	\$ 7,068,500	\$ 7,068,500	\$ 7,306,100	3.36%
Capital Outlay	\$ -	\$ 212,800	\$ 212,800	\$ 223,250	4.91%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ 118,042	\$ 2,628,000	\$ 2,628,000	\$ 779,350	-70.34%
Inventory, Transfers & Budgets	\$ 710,450	\$ 2,493,100	\$ 2,493,100	\$ 1,027,100	-58.80%
Total	\$ 8,500,847	\$ 12,852,150	\$ 12,852,150	\$ 9,827,100	-23.54%

Revenue by Category

Charges for Service - Electric	\$ 7,907,121	\$ 8,536,800	\$ 8,536,800	\$ 9,009,050	5.53%
Other Operating Revenues	\$ 289,384	\$ 266,300	\$ 266,300	\$ 276,800	3.94%
Local Option Sales Tax	\$ 226,147	\$ 238,100	\$ 238,100	\$ 259,950	9.18%
Interest Earnings	\$ 67,841	\$ 31,350	\$ 31,350	\$ 11,300	-63.96%
Other Financing Sources	\$ -	\$ 3,779,600	\$ 3,779,600	\$ 270,000	-92.86%
Total	\$ 8,490,492	\$ 12,852,150	\$ 12,852,150	\$ 9,827,100	-23.54%

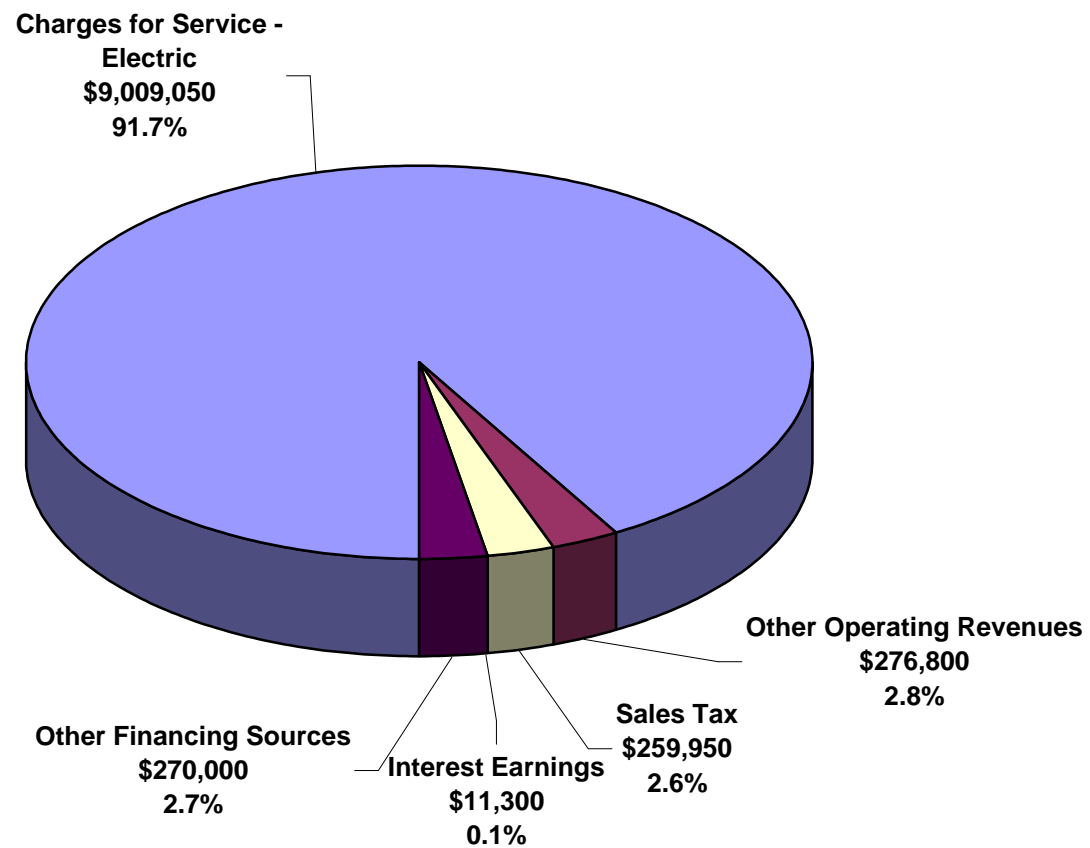
ELECTRIC FUND REVENUES

REVENUES

ACCOUNT DESCRIPTION	ACTUAL FY 01/02	BUDGET FY 02/03	ESTIMATED FY 02/03	RECOMMENDED FY 03/04	APPROVED FY 03/04
Recovery of Bad Debt	\$ 721	\$ 500	\$ 500	\$ 500	\$ -
Electric Sales - Inside	\$ 3,167,909	\$ 3,444,450	\$ 3,444,450	\$ 3,798,800	\$ -
Electric Sales - Outside	\$ 144,385	\$ 158,400	\$ 158,400	\$ 187,000	\$ -
Electric Sales - Comm Inside	\$ 2,558,849	\$ 2,782,300	\$ 2,782,300	\$ 2,755,200	\$ -
Electric Sales - Comm Outside	\$ 191,384	\$ 207,250	\$ 207,250	\$ 188,800	\$ -
Electric Sales - Indust Inside	\$ 1,835,895	\$ 1,933,600	\$ 1,933,600	\$ 2,079,250	\$ -
Electric Sales - Indust Outside	\$ 8,698	\$ 10,800	\$ 10,800	\$ -	\$ -
Load Management Discount	\$ (26,156)	\$ (30,300)	\$ (30,300)	\$ (27,950)	\$ -
Load Management Generation	\$ 4,011	\$ 2,600	\$ 2,600	\$ 2,100	\$ -
Electric Sales - Area Lights	\$ 82,790	\$ 84,350	\$ 84,350	\$ 86,600	\$ -
Customer Retention Program - Tier 1	\$ 69,133	\$ 69,150	\$ 69,150	\$ 69,150	\$ -
Customer Retention Program - Tier 2	\$ 68,935	\$ 68,950	\$ 68,950	\$ 68,950	\$ -
Underground Connect Fee	\$ 9,632	\$ 7,600	\$ 7,600	\$ 8,350	\$ -
Service Charge - Reconnect Fee	\$ 4,425	\$ 3,900	\$ 3,900	\$ 4,850	\$ -
Service Charge - Connect Fee	\$ 7,260	\$ 7,000	\$ 7,000	\$ 6,950	\$ -
Service Charge - Late Penalty	\$ 43,434	\$ 43,750	\$ 43,750	\$ 48,500	\$ -
Service Charge - Meter Tampering	\$ 350	\$ 500	\$ 500	\$ 500	\$ -
Electric Sales Tax	\$ 226,147	\$ 238,100	\$ 238,100	\$ 259,950	\$ -
Interest on Deposits	\$ 63,646	\$ 28,500	\$ 28,500	\$ 11,300	\$ -
Interest on Water Fund Loans	\$ 2,850	\$ 2,850	\$ 2,850	\$ -	\$ -
Interest on Deposits - Wachovia Escrow	\$ 1,345	\$ -	\$ -	\$ -	\$ -
Rental of Utility Poles	\$ 8,649	\$ 6,800	\$ 6,800	\$ 6,800	\$ -
Sale of Surplus Property	\$ 7,001	\$ -	\$ -	\$ -	\$ -
Sale of Materials	\$ 245	\$ -	\$ -	\$ -	\$ -
Sale of Scrap	\$ 971	\$ 500	\$ 500	\$ 500	\$ -
Insurance Claims	\$ 5,981	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 2,002	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Proceeds from Borrowing	\$ -	\$ 3,202,100	\$ 3,202,100	\$ 215,000	\$ -
Retained Earning Appropriated	\$ -	\$ 577,500	\$ 577,500	\$ 55,000	\$ -
Total	\$ 8,490,492	\$ 12,852,150	\$ 12,852,150	\$ 9,827,100	\$ -

ELECTRIC FUND REVENUE

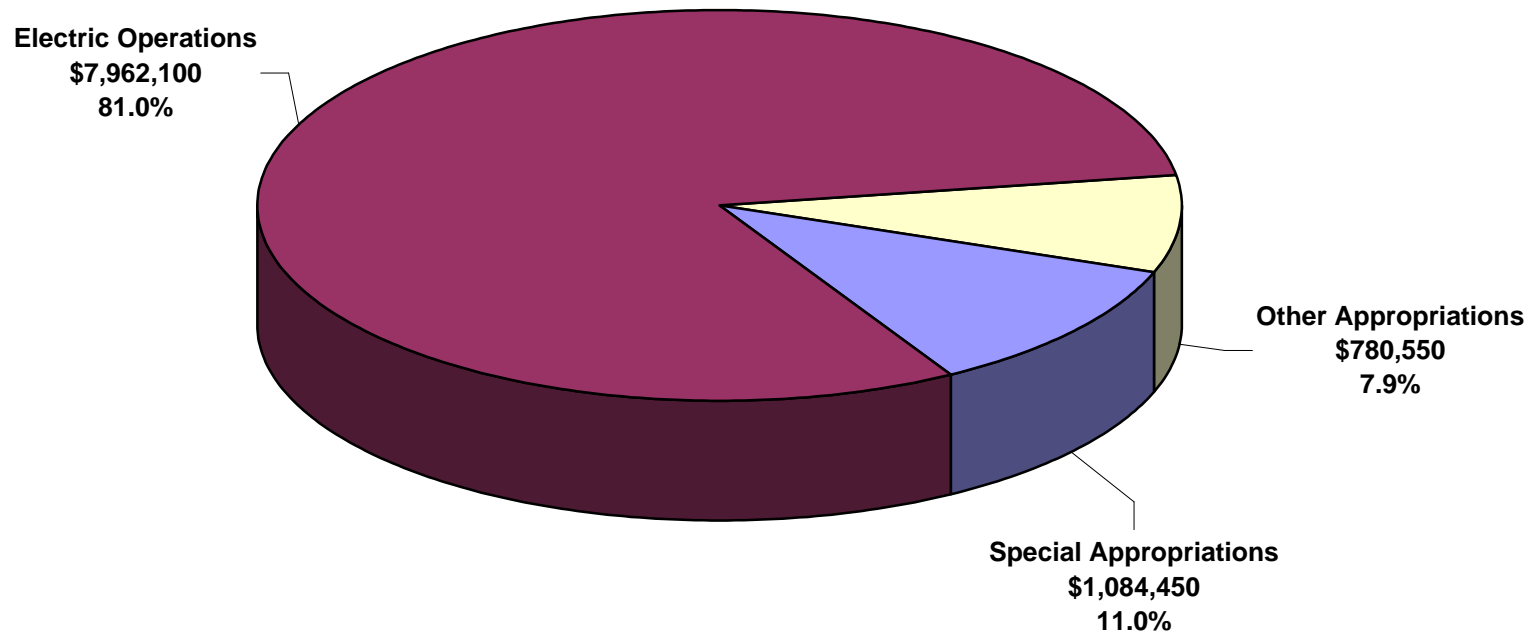
Fiscal Year 2003 - 2004



ELECTRIC FUND EXPENSES

SUMMARY BY SERVICE AREAS

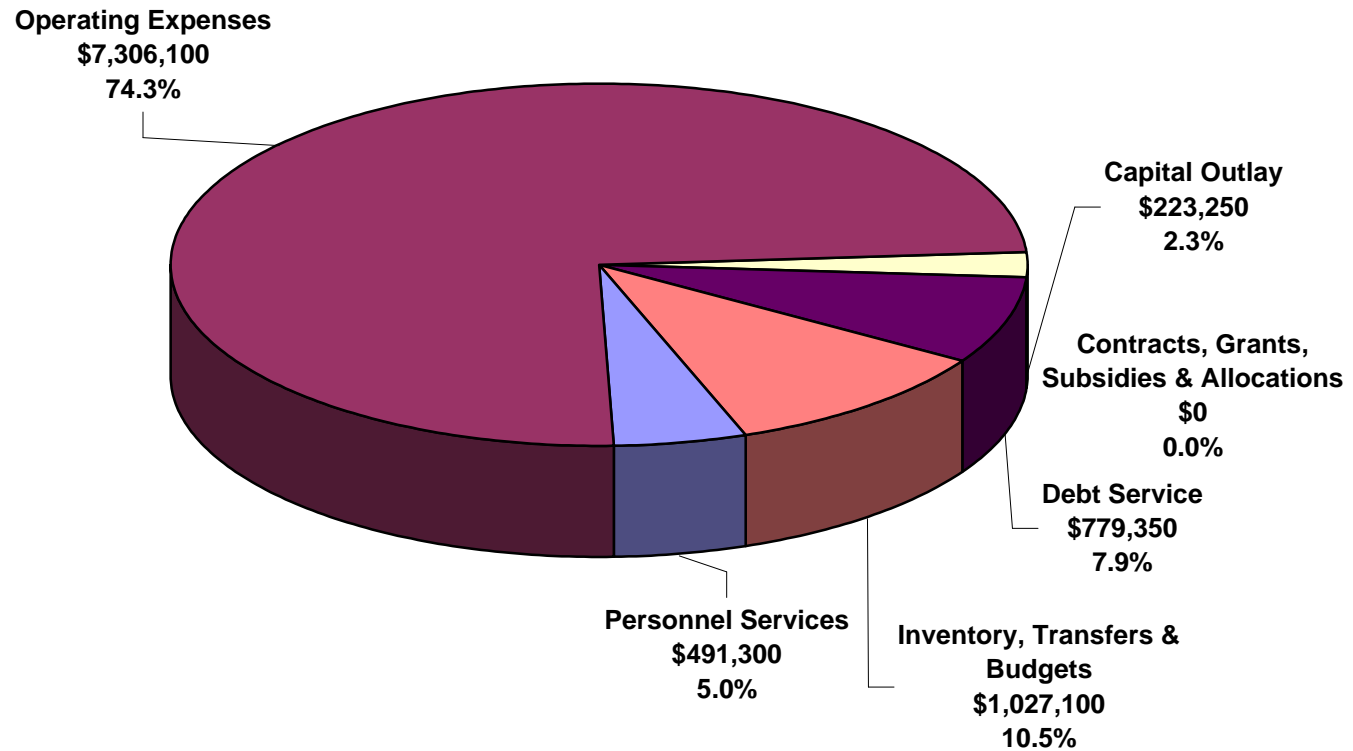
FISCAL YEAR 2003-2004



ELECTRIC FUND EXPENSES

SUMMARY BY CATEGORIES

FISCAL YEAR 2003-2004



PUBLIC UTILITIES - ELECTRIC SPECIAL APPROPRIATIONS

Expenses by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenses	\$ 516,900	\$ 55,100	\$ 55,100	\$ 58,550	6.26%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ 710,450	\$ 1,421,000	\$ 1,421,000	\$ 1,025,900	-27.80%
Total	<u>\$ 1,227,350</u>	<u>\$ 1,476,100</u>	<u>\$ 1,476,100</u>	<u>\$ 1,084,450</u>	<u>-26.53%</u>

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

PUBLIC UTILITIES - ELECTRIC SPECIAL APPROPRIATIONS

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Reserve for Liability Insurance Claims	\$ 455	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Payment in Lieu of Taxes (PILOT)	\$ 42,950	\$ 42,950	\$ 42,950	\$ 46,250	\$ 46,250	\$ -
Depreciation Expense	\$ 411,432	\$ -	\$ -	\$ -	\$ -	\$ -
Dues and Subscriptions	\$ 3,859	\$ 7,150	\$ 7,150	\$ 7,350	\$ 7,300	\$ -
Bad Debt Expense	\$ 22,126	\$ -	\$ -	\$ -	\$ -	\$ -
Gain/Loss on Disposal of Assets	\$ 36,078	\$ -	\$ -	\$ -	\$ -	\$ -
Interdept Charges - General Fund	\$ 710,450	\$ 1,421,000	\$ 1,421,000	\$ 1,025,900	\$ 1,025,900	\$ -
Total	\$1,227,350	\$ 1,476,100	\$ 1,476,100	\$ 1,084,500	\$ 1,084,450	\$ -

PUBLIC UTILITIES - ELECTRIC OPERATIONS

Expenses by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 412,955	\$ 449,750	\$ 449,750	\$ 491,300	9.24%
Operating Expenses	\$ 6,742,499	\$ 7,013,400	\$ 7,013,400	\$ 7,247,550	3.34%
Capital Outlay	\$ -	\$ 212,800	\$ 212,800	\$ 223,250	4.91%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 7,155,454	\$ 7,675,950	\$ 7,675,950	\$ 7,962,100	3.73%

Capital and Non-Capital Expenditures

Non-Capital:

- Miscellaneous Tools

Capital:

- Cutover from 4KV to 25KV
- Replace Line Truck
- Light Tower

Key Departmental Objectives

- Improve generator monitoring and control system to provide simultaneous startup and operations.
- Bring two new generator units on line in September.
- Implement a scheduled maintenance program for substations.
- Implement a quadrant system for pole inspection.
- Continue converting 4KV over to 24KV. (This is critical for the Cemetery station)
- Improve distribution system monitoring for a faster response time for our citizens. (SCADA Improvements)
- Improve existing electric system asset management using GPS/GIS.
- Implement a yearly meter testing program and begin converting to an automated meter reading system.
- Conduct a comprehensive system analysis to prepare plans for future expansions and upgrades.
- Update and clarify the City ordinance on electric distribution services.

PUBLIC UTILITIES - ELECTRIC OPERATIONS

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 324,192	\$ 342,650	\$ 342,650	\$ 372,050	\$ 372,050	\$ -
Salaries and Wages - Overtime	\$ 3,047	\$ 9,350	\$ 9,350	\$ 9,400	\$ 4,000	\$ -
Social Security Contribution	\$ 19,187	\$ 21,800	\$ 21,800	\$ 23,650	\$ 23,300	\$ -
Medicare Contribution	\$ 4,487	\$ 5,100	\$ 5,100	\$ 5,550	\$ 5,450	\$ -
Retirement Contribution	\$ 17,862	\$ 19,350	\$ 19,350	\$ 21,000	\$ 20,700	\$ -
Group Insurance Contribution	\$ 38,980	\$ 45,250	\$ 45,250	\$ 58,300	\$ 58,300	\$ -
Worker's Compensation Contribution	\$ 5,200	\$ 6,250	\$ 6,250	\$ 7,500	\$ 7,500	\$ -
Professional Service - Legal	\$ 1,035	\$ 750	\$ 750	\$ 1,000	\$ 1,000	\$ -
Professional Service - Engineering	\$ 17,730	\$ 26,600	\$ 26,600	\$ 54,000	\$ 54,000	\$ -
Janitorial Supplies	\$ -	\$ 50	\$ 50	\$ 100	\$ 50	\$ -
Small Tool and Hand Supplies	\$ 5,347	\$ 1,450	\$ 1,450	\$ 2,000	\$ 1,450	\$ -
Safety and Uniform Supplies	\$ 7,785	\$ 7,050	\$ 7,050	\$ 10,500	\$ 10,500	\$ -
Substation Supplies	\$ 242	\$ 3,150	\$ 3,150	\$ 5,200	\$ 3,200	\$ -
Distribution Supplies (Minor)	\$ 143,628	\$ 118,200	\$ 118,200	\$ 105,000	\$ 105,000	\$ -
Rebate/Electric Installation	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ -
Street Lighting Supplies	\$ 11,214	\$ 17,350	\$ 17,350	\$ 17,350	\$ 17,350	\$ -
Office Supplies and Materials	\$ 254	\$ 1,850	\$ 1,850	\$ 1,500	\$ 1,500	\$ -
Office Equipment	\$ -	\$ 2,700	\$ 2,700	\$ 4,000	\$ 2,750	\$ -
3% Electric Sales Tax	\$ 175,047	\$ 179,200	\$ 179,200	\$ 194,300	\$ 193,350	\$ -
Purchase for Resale	\$ 5,935,799	\$ 6,069,500	\$ 6,069,500	\$ 6,221,250	\$ 6,210,000	\$ -
Miscellaneous Supplies	\$ 701	\$ 800	\$ 800	\$ 600	\$ 600	\$ -
Meeting and Travel	\$ 2,878	\$ 7,000	\$ 7,000	\$ 7,200	\$ 7,200	\$ -
Telephone Service	\$ 6,155	\$ 8,600	\$ 8,600	\$ 10,900	\$ 10,900	\$ -
Postage	\$ 170	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Electric Expense/City	\$ 3,040	\$ 3,550	\$ 3,550	\$ 3,600	\$ 3,600	\$ -
Electric Expense/Street Lighting	\$ 50,042	\$ 57,300	\$ 57,300	\$ 58,450	\$ 58,450	\$ -
Equipment Repair/Maint	\$ 936	\$ 600	\$ 600	\$ 13,650	\$ 13,650	\$ -
Other Services	\$ 111,674	\$ 81,700	\$ 81,700	\$ 121,000	\$ 121,000	\$ -
Rent of Other Facilities	\$ 2,371	\$ -	\$ -	\$ -	\$ -	\$ -
Rent of Generator	\$ -	\$ 82,100	\$ 82,100	\$ 87,000	\$ 83,750	\$ -
Service/Maint Contract Communications	\$ 934	\$ 4,950	\$ 4,950	\$ 5,800	\$ 5,050	\$ -
Service/Maint Contract Equip	\$ 41,505	\$ 47,500	\$ 47,500	\$ 69,000	\$ 69,000	\$ -
Service/Maint Contract Software	\$ 5,178	\$ 7,600	\$ 7,600	\$ 400	\$ 400	\$ -
Insurance	\$ 15,088	\$ 26,000	\$ 26,000	\$ 33,800	\$ 33,800	\$ -
Reserve for Liability Insurance Claims	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -
Tier I & Tier II Rebates	\$ 119,619	\$ 122,000	\$ 122,000	\$ 122,000	\$ 122,000	\$ -
Fleet Maintenance Charges	\$ 3,856	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Generator Fuel Charges	\$ 73,786	\$ 107,400	\$ 107,400	\$ 100,000	\$ 100,000	\$ -
Fleet Fuel Charges	\$ 5,837	\$ 3,350	\$ 3,350	\$ 6,400	\$ 3,400	\$ -
Non-Capital Outlay	\$ -	\$ 4,700	\$ 4,700	\$ 1,000	\$ 1,000	\$ -
Dues and Subscriptions	\$ 650	\$ 900	\$ 900	\$ 1,100	\$ 1,100	\$ -
Cap Outlay - Data Processing Equipment	\$ -	\$ 70,200	\$ 70,200	\$ -	\$ -	\$ -
Cap Outlay - Motor Vehicles	\$ -	\$ 139,600	\$ 139,600	\$ 139,600	\$ 140,000	\$ -
Cap Outlay - Other Equipment	\$ -	\$ -	\$ -	\$ 8,250	\$ 8,250	\$ -
Cap Outlay - Distribution	\$ -	\$ 3,000	\$ 3,000	\$ 75,000	\$ 75,000	\$ -
Total	\$7,155,454	\$7,675,950	\$7,675,950	\$7,991,300	\$7,962,100	\$ -

PUBLIC UTILITIES - ELECTRIC OTHER APPROPRIATIONS

Expenses by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenses	\$ -	\$ -	\$ -	\$ -	0.00%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ 118,042	\$ 2,628,000	\$ 2,628,000	\$ 779,350	-70.34%
Inventory, Transfers & Budgets	\$ -	\$ 1,072,100	\$ 1,072,100	\$ 1,200	-99.89%
Total	\$ 118,042	\$ 3,700,100	\$ 3,700,100	\$ 780,550	-78.90%

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

PUBLIC UTILITIES - ELECTRIC OTHER APPROPRIATIONS

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Lease Purchase Expense - Vehicles	\$ 4,503	\$ 38,450	\$ 38,450	\$ 38,450	\$ 38,450	\$ -
Lease Purchase Expense - Equipment	\$ 113,539	\$ 2,573,800	\$ 2,573,800	\$ 740,900	\$ 740,900	\$ -
Debt Issuance Costs	\$ -	\$ 15,750	\$ 15,750	\$ -	\$ -	\$ -
Transfer to Other Funds	\$ -	\$ 1,072,100	\$ 1,072,100	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ -
	<hr/>					
Total	\$118,042	\$ 3,700,100	\$3,700,100	\$ 780,550	\$780,550	\$ -

MISCELLANEOUS FUNDS SECTION

- ? **Miscellaneous Fund Summary**
 - ? **Revenues**
 - ? **Federal Asset Seizure Fund**
 - ? **Powell Bill Fund**
 - ? **Health Insurance Fund**
-

MISCELLANEOUS FUNDS

This grouping of funds consists of the Federal Asset Seizure Fund, Powell Bill Fund, and Health Insurance Fund. Federal Asset Seizure Fund provides drug fighting activities with federal funds from drug seizures. The Powell Bill fund provides various infrastructure and activities associated with the City's streets, sidewalks, curbs and gutters, and right-of-ways. The Health Insurance Fund provides the City's health insurance.

Expenditures by Department	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget FY 03/04
Federal Asset Seizure Fund	\$ -	\$ 5,050	\$ 5,050	\$ 5,050	0.00%
Powell Bill Fund	\$ 675,583	\$ 553,000	\$ 553,000	\$ 427,750	-22.65%
Health Insurance Fund	\$ 956,030	\$ 974,900	\$ 974,900	\$ 1,101,200	12.96%
Total	\$ 1,631,613	\$ 1,532,950	\$ 1,532,950	\$ 1,534,000	0.07%

Expenditures by Category

Personnel Services	\$ 228,062	\$ 243,900	\$ 243,900	\$ 112,250	-53.98%
Operating Expenses	\$ 1,242,832	\$ 1,259,150	\$ 1,259,150	\$ 1,386,650	10.13%
Capital Outlay	\$ 160,720	\$ 22,200	\$ 22,200	\$ 35,000	57.66%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ -	\$ 7,700	\$ 7,700	\$ 100	-98.70%
Total	\$ 1,631,613	\$ 1,532,950	\$ 1,532,950	\$ 1,534,000	0.07%

Revenue by Category

Restricted Intergovernmental Revenues	\$ 455,240	\$ 558,050	\$ 564,450	\$ 432,800	-22.44%
Contributions	\$ 855,709	\$ 973,000	\$ 973,000	\$ 1,099,200	12.97%
Interest Earnings	\$ 7,203	\$ 1,900	\$ 1,900	\$ 2,000	5.26%
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 1,318,152	\$ 1,532,950	\$ 1,539,350	\$ 1,534,000	0.07%

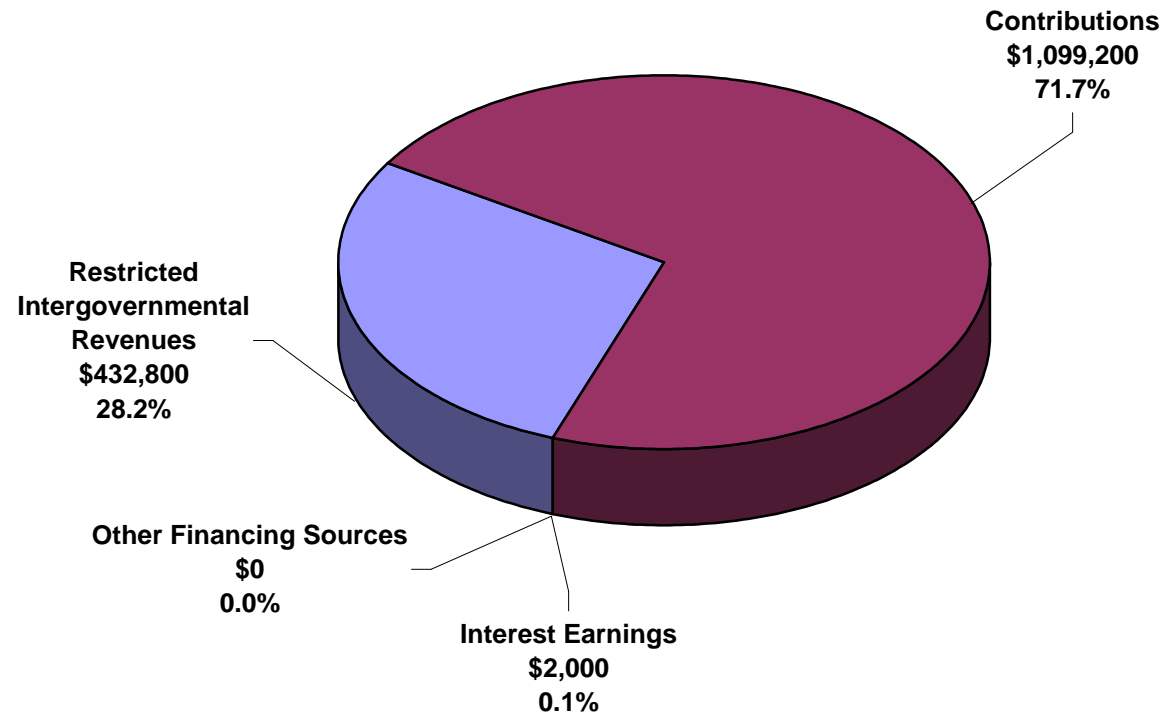
MISCELLANEOUS FUND REVENUES

REVENUES

ACCOUNT DESCRIPTION	ACTUAL FY 01/02	BUDGET FY 02/03	ESTIMATED FY 02/03	RECOMMENDED FY 03/04	APPROVED FY 03/04
Public Safety - Police - Federal Asset Seizure Fund					
Federal Asset Seizure Funds	\$ 3,776	\$ 5,000	\$ -	\$ 5,000	\$ -
NC Control Substance Tax	\$ -	\$ -	\$ 11,300	\$ -	\$ -
Interest on Federal Asset Seizure Funds	\$ 263	\$ 50	\$ 150	\$ 50	\$ -
Fund Balance Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,039	\$ 5,050	\$ 11,450	\$ 5,050	\$ -
Public Works - Streets & Drainage - Powell Bill					
Powell Bill	\$ 442,778	\$ 438,350	\$ 429,900	\$ 391,250	\$ -
State Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on Powell Bill	\$ 8,423	\$ 5,250	\$ 3,000	\$ 1,500	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Borrowing	\$ -	\$ -	\$ -	\$ 35,000	\$ -
Fund Balance - Powell Bill	\$ -	\$ 109,400	\$ 120,100	\$ -	\$ -
Total	\$ 451,201	\$ 553,000	\$ 553,000	\$ 427,750	\$ -
Health Insurance Fund					
Contributions	\$ 855,709	\$ 973,000	\$ 973,000	\$ 1,099,200	\$ -
Interest on Deposits	\$ 7,203	\$ 1,900	\$ 1,900	\$ 2,000	\$ -
Retained Earnings Appropriated	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 862,913	\$ 974,900	\$ 974,900	\$ 1,101,200	\$ -
Miscellaneous Fund Total	\$ 1,318,153	\$ 1,532,950	\$ 1,539,350	\$ 1,534,000	\$ -

MISCELLANEOUS REVENUE

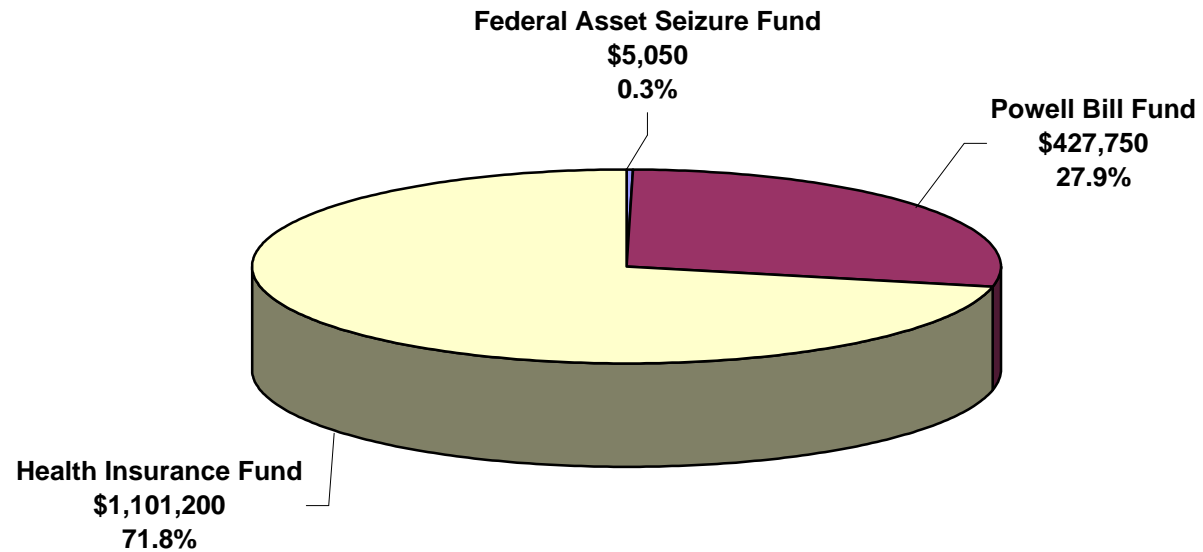
FISCAL YEAR 2003-2004



MISCELLANEOUS EXPENSES

SUMMARY BY SERVICE AREA

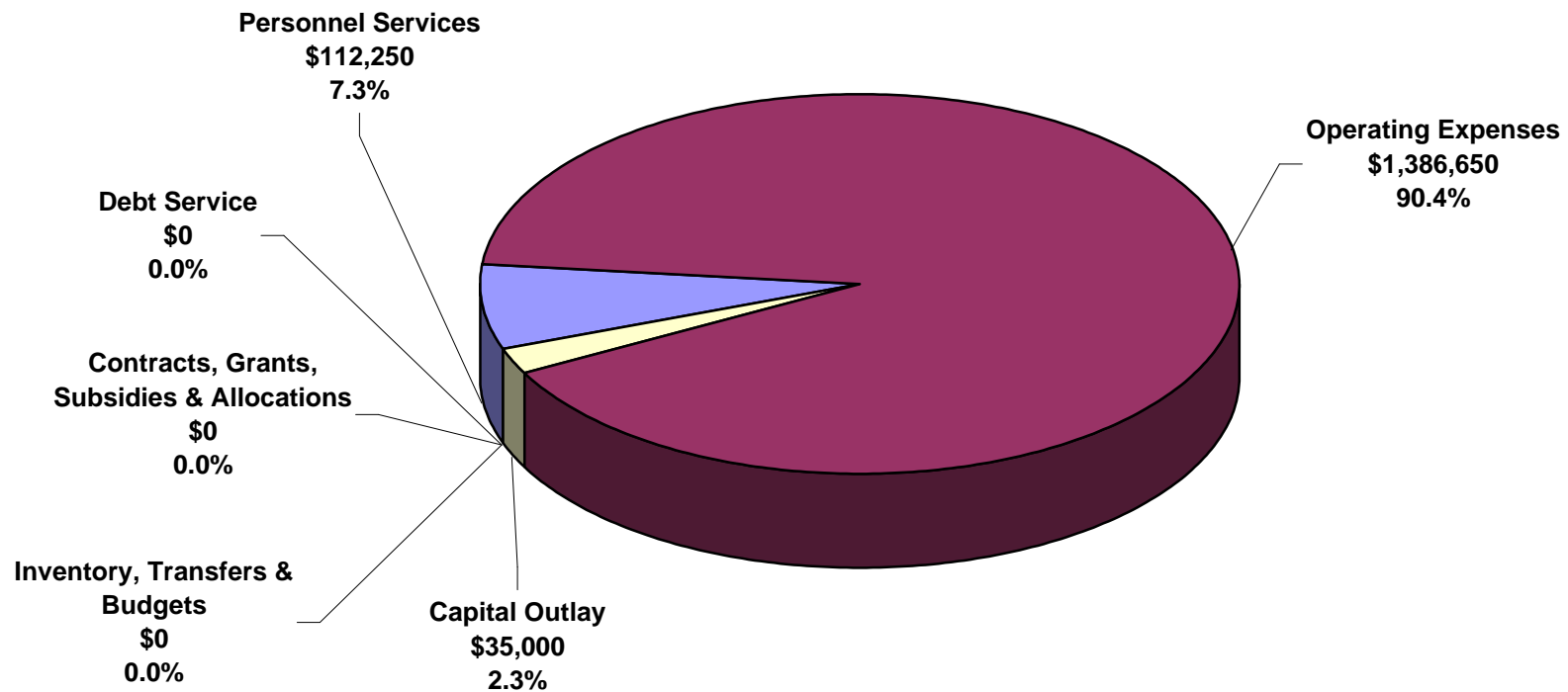
FISCAL YEAR 2003-2004



MISCELLANEOUS EXPENSES

SUMMARY BY CATEGORIES

FISCAL YEAR 2003-2004



FEDERAL ASSET SEIZURE FUND

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	\$ -	\$ 5,050	\$ 5,050	\$ 5,050	0.00%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ -	\$ 5,050	\$ 5,050	\$ 5,050	0.00%

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

FEDERAL ASSET SEIZURE FUND

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Federal Asset Seizure Program Expense	\$ -	\$ 5,050	\$ 5,050	\$ 5,050	\$ 5,050	\$ -
Total	\$ -	\$ 5,050	\$ 5,050	\$ 5,050	\$ 5,050	\$ -

POWELL BILL FUND

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ 228,062	\$ 243,900	\$ 243,900	\$ 112,250	-53.98%
Operating Expenditures	\$ 286,802	\$ 279,200	\$ 279,200	\$ 280,400	0.43%
Capital Outlay	\$ 160,720	\$ 22,200	\$ 22,200	\$ 35,000	57.66%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ -	\$ 7,700	\$ 7,700	\$ 100	-98.70%
Total	\$ 675,583	\$ 553,000	\$ 553,000	\$ 427,750	-22.65%

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

- Sidearm Mower

Key Departmental Goals

- Use GIS/GPS to present Street Assessment Report to City Council.
- Present completed Powell Bill Map to City Council for approval.
- Pave 2000 square yards of unpaved street.
- Surface treat and pave the most critical street(s) as indicated by the Street Assessment report.
- 1.5 inch overlay approximately 16,000 feet of streets based on Street Assessment and Board recommendations.
- Continue to refine and improve Street maintenance by using systematic planning for scheduling manpower and equipment.
- Implement Stormwater Management Plan requirements.
- Oversee all contractor work in new developments.
- Maintain level of service for internal and external customers.

POWELL BILL FUND

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Salaries and Wages - Regular	\$ 170,467	\$ 175,000	\$ 175,000	\$ 183,150	\$ 79,500	\$ -
Salaries and Wages - Overtime	\$ 2,410	\$ 4,000	\$ 4,000	\$ 4,000	\$ 1,250	\$ -
Social Security Contribution	\$ 10,263	\$ 11,100	\$ 11,100	\$ 11,600	\$ 5,000	\$ -
Medicare Contribution	\$ 2,400	\$ 2,600	\$ 2,600	\$ 2,700	\$ 1,150	\$ -
Retirement Contribution	\$ 8,960	\$ 9,850	\$ 9,850	\$ 10,300	\$ 4,450	\$ -
Group Insurance Contribution	\$ 25,226	\$ 31,300	\$ 31,300	\$ 37,100	\$ 15,900	\$ -
Worker's Compensation Contribution	\$ 8,335	\$ 10,050	\$ 10,050	\$ 10,650	\$ 5,000	\$ -
Professional Service - Engineering	\$ 800	\$ 16,200	\$ 16,200	\$ 42,500	\$ 15,000	\$ -
Professional Service - Other	\$ 12,126	\$ -	\$ -	\$ -	\$ -	\$ -
Small Tool and Hand Supplies	\$ 8,602	\$ 1,500	\$ 1,500	\$ 2,150	\$ 2,150	\$ -
Storm Sewer and Supplies	\$ 260	\$ 2,000	\$ 2,000	\$ 5,050	\$ 5,050	\$ -
Curb and Gutter Supplies	\$ 1,086	\$ 1,000	\$ 1,000	\$ 2,000	\$ 1,000	\$ -
Street Con/Recon Supplies	\$ 57	\$ 4,250	\$ 4,250	\$ 5,000	\$ 5,000	\$ -
Drainage Maintenance Supplies	\$ 1,056	\$ 1,950	\$ 1,950	\$ 2,000	\$ 2,000	\$ -
Safety and Uniform Supplies	\$ 2,676	\$ 2,500	\$ 2,500	\$ 4,400	\$ 4,400	\$ -
Work Zone Safety Supplies	\$ 630	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Chemicals and Supplies	\$ 5,555	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -
Repair/Maint Supplies	\$ 181	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk Supplies	\$ 69	\$ 2,250	\$ 2,250	\$ 4,000	\$ 4,000	\$ -
Miscellaneous Supplies	\$ 4,150	\$ 200	\$ 200	\$ 200	\$ 200	\$ -
Equipment Repair/Maint	\$ -	\$ 250	\$ 250	\$ 2,000	\$ 2,000	\$ -
Street Resurfacing Repair/Maint	\$ 14	\$ 7,700	\$ 7,700	\$ -	\$ 5,200	\$ -
Street Con/Recon Repair/Maint	\$ 161,978	\$ 143,700	\$ 143,700	\$ -	\$ 147,000	\$ -
Sidewalk Con/Recon Repair/Maint	\$ 56,000	\$ 48,350	\$ 48,350	\$ -	\$ 50,000	\$ -
Other Services	\$ 6,413	\$ 4,050	\$ 4,050	\$ 8,400	\$ 8,400	\$ -
Insurance	\$ 3,800	\$ 4,350	\$ 4,350	\$ 4,800	\$ 4,800	\$ -
Fleet Maintenance Charges	\$ 14,010	\$ 20,000	\$ 20,000	\$ 20,000	\$ 14,000	\$ -
Fleet Fuel Charges	\$ 7,260	\$ 8,000	\$ 8,000	\$ 9,600	\$ 6,600	\$ -
Non-Capital Outlay	\$ -	\$ 9,850	\$ 9,850	\$ -	\$ -	\$ -
Dues and Subscriptions	\$ 79	\$ 100	\$ 100	\$ 100	\$ 100	\$ -
Cap Outlay - Other Equipment	\$ 23,850	\$ 22,200	\$ 22,200	\$ 35,000	\$ 35,000	\$ -
Cap Outlay - Storm Sewer	\$ 136,870	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -
Contingency	\$ -	\$ 5,200	\$ 5,200	\$ 100	\$ 100	\$ -
Total	\$ 675,583	\$ 553,000	\$ 553,000	\$ 410,300	\$ 427,750	\$ -

HEALTH INSURANCE FUND

Expenditures by Category	Actual FY 01/02	Budgeted FY 02/03	Estimated FY 02/03	Recommended FY 03/04	Budget Change
Personnel Services	\$ -	\$ -	\$ -		0.00%
Operating Expenses	\$ 956,030	\$ 974,900	\$ 974,900	\$ 1,101,200	12.96%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
Contracts, Grants, Subsidies & Allocations	\$ -	\$ -	\$ -	\$ -	0.00%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Inventory, Transfers & Budgets	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 956,030	\$ 974,900	\$ 974,900	\$ 1,101,200	12.96%

Capital and Non-Capital Expenditures

Non-Capital:

Capital:

HEALTH INSURANCE FUND

Account Description	Actual FY 01/02	Budget FY 02/03	Estimated FY 02/03	Requested FY 03/04	Proposed FY 03/04	Approved FY 03/04
Professional Service - Other	\$ 1,258	\$ 3,000	\$ 3,000	\$ 2,000	\$ 2,000	\$ -
Telephone Service	\$ 299	\$ 350	\$ 350	\$ -	\$ -	\$ -
Medical/Dental Claims	\$ 765,288	\$ 764,350	\$ 764,350	\$ 868,000	\$ 868,000	\$ -
Insurance Stop Loss Fee	\$ 111,985	\$ 111,100	\$ 111,100	\$ 133,250	\$ 133,250	\$ -
Insurance Administrative Charges	\$ 96,870	\$ 96,100	\$ 96,100	\$ 97,950	\$ 97,950	\$ -
IBNR	\$ (19,670)	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 956,030	\$ 974,900	\$ 974,900	\$ 1,101,200	\$ 1,101,200	\$ -

GLOSSARY

RESERVE - An account designated for a portion of the fund balance which is to be used for a specific purpose.

REVENUES - Financial resources other than from interfund transfers and debt issue proceeds.

SHARED REVENUES - Revenues levied and collected by one government but are shared with another government based on a predetermined method. For example, the City of Newton receives a portion of the gasoline tax collected by the State based on population and miles of City streets.

SERVICE AREA - A generic title for the grouping of programs according to common areas of service (i.e., Police and Fire are in the Public Service area).

SPECIAL ASSESSMENT - A levy on certain properties to defray part or all of the costs associated with improvements or services which will benefit those properties. For instance, a special assessment would be levied against property owners who have petitioned for the construction of water and sewer lines along a particular street.

SPECIAL REVENUE FUND - A fund used to account for the revenues from specific sources which are to be used for legally specified expenditures.

TAX LEVY ORDINANCE - An ordinance for the purpose of levying taxes.

TRUST FUND - A fund used to account for the assets held by a government in a trustee capacity for individuals, other governments, or other funds.

WATER AND WASTEWATER UTILITY FUND - A fund established to account for water and wastewater operations for services provided to City and County residents.

APPENDIX

- ? Total Personnel Budgeted**
 - ? Basis of Presentation - Fund Accounting**
 - ? Measurement Focus and
Basis of Accounting**
 - ? Debt Authorization**
 - ? Debt Management**
 - ? Enterprise Funds Debt Service**
 - ? Recommended Changes in Fees & Charges**
 - ? Fiscal Year 2003-2004 Budget Ordinance**
-

TOTAL PERSONNEL - BUDGETED

<u>Personnel By Fund</u>	<u>Budget FY 01/02</u>				<u>Budget FY 02/03</u>				<u>Budget FY 03/04</u>			
	<u>Full Time</u>	<u>Part Time</u>	<u>Seasonal</u>	<u>Reserve</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Seasonal</u>	<u>Reserve</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Seasonal</u>	<u>Reserve</u>
General Fund	123	3	17	17	123	3	17	17	124	3	17	17
Powell Bill Fund	7				7				3			
Water & Wastewater Fund	31	2			31	2			30	2		
Electric Fund	11				11				11			
Total	172	5	17	17	172	5	17	17	168	5	17	17

Personnel By Departments

Administration	4				4				4			
Finance	9				9				8			
Finance - Purchasing/Warehousing	2				2				2			
Finance - Technology	2				2				2			
Human Resources	2				2				2			
Public Works - Administration	3				3				3			
Public Works - Garage	3				3				3			
Public Works - Streets & Drainage	3				3				7		2	
Public Works - Sanitation	14				14				13			
Parks, Recreation & Facilities - Municipal Buildings	1				1				1			
Public Safety - Police - Law Enforcement	36				35				36			
Public Safety - Police - Civilians	8	2		11	9	2		11	8	2		11
Public Safety - Fire	16				16				16			
Planning & Zoning - Planning/Code Enforcement	5				5				4			
Planning & Zoning - Mainstreet												
Parks, Recreation & Facilities - Administration	11				11				11			
Parks, Recreation & Facilities - East Newton Center		1				1				1		
Parks, Recreation & Facilities - Parks		1	9	2		1	9	2			9	2
Parks, Recreation & Facilities - Municipal Pool			8	4			8	4			6	4
Parks, Recreation & Facilities - Community Appearance	4				4				4			
Public Works - Powell Bill - Streets	7				7				3			
Public Utilities - Water Operations	10	2			10	2			9	2		
Public Utilities - Water Filter Plant	8				8				8			
Public Utilities - Wastewater Treatment Plant	13				13				13			
Public Utilities - Electric Operations	11				11				11			
Total	172	6	17	17	172	6	17	17	168	5	17	17

BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the City are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. The account groups are not funds but are a reporting device used to account for certain assets and liabilities of the governmental funds that are not recorded directly in those funds.

The City uses the following fund categories (further divided by fund type) and account groups:

Governmental Funds are used to account for the City's governmental functions. Governmental funds include the following fund types:

General Fund - The General Fund is the general operating fund of the City. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are ad valorem taxes and Federal and State grants and various other taxes and licenses. The primary expenditures are for public safety, streets and highways, sanitation, cultural, recreational, and general government services.

Proprietary Funds include the following fund types:

Enterprise Funds - Enterprise Funds account for those operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City of Newton has three Enterprise Funds, those being the Water Fund, Sewer Fund and Electric Fund. For financial reporting purposes the Water Sewer and Electric capital projects have been consolidated with the enterprise operating funds.

Internal Service Funds - Internal Service Funds account for the financing of goods or services provided by one department or agency to the other departments or agencies of the governmental units, or to other governmental units, on a cost-reimbursement basis. The City of Newton maintains one Internal Service Fund, The Health Insurance Fund, which accounts for the payment of medical claims of the City's employees and their covered dependents.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The Proprietary Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund type fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Operating statements for these funds present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets.

The basis of accounting determines when revenues and expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

In accordance with North Carolina General Statutes, all funds of the City are maintained during the year using the modified accrual basis of accounting. The governmental fund types are presented in the financial statements on this same basis. Under the modified accrual basis, revenues are recognized in the accounting period when they become susceptible to accrual (i.e. when they are "measurable" and "available") to pay the liabilities of the current period. In addition, expenditures are recorded when the related fund liability is incurred, if measurable, except for unmatured principal and interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The City considers all revenues available if they are collected within 60 days after year-end, except for property taxes. Ad valorem taxes receivable are not accrued as a revenue because the amount is not susceptible to accrual. At June 30, taxes receivable are materially past due and are not considered to be an available resource to finance the operations of the current year. Also, as of January 1, 1993, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, Catawba County is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts in the County, including the City of Newton. For motor vehicles registered under the staggered system, property taxes are due the first of the fourth month after the vehicles are registered. The billed taxes are applicable to the fiscal year in which they become due.

Proprietary Funds are presented on the accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when earned and expenses are recognized in the period they are incurred. As permitted by generally accepted accounting principles, the City has elected to apply only applicable FASB Statements and Interpretations issued before November 30, 1989 in its accounting and reporting practices for its proprietary operations.

DEBT AUTHORIZATION

The City currently has no voter approved authorization to issue general obligation bonds. The last such debt remaining was as follows:

\$1,000,000 water bonds for constructing a new water facility and distribution system within/without the City limits; voter approved November 7, 1990.

The above authorization is valid for seven (7) years from the voter approved date for issuance. A three year extension may be granted by the North Carolina Local Government Commission under the requirements of North Carolina General Statute 159-64. The City of Newton received a three year extension on the above bond authorization on April 1, 1997. This extended the City's authorization through November 6, 2000. This debt has currently expired.

The City has established a financial plan to service the bond debt it has already incurred.

DEBT MANAGEMENT

The following table shows the City's annual requirements on current outstanding bonded debt to maturity.

General Obligation (GO) Bonds

FISCAL YEAR MATURITY DATE	SEWER REFUNDING 04-01-99	WATER REFUNDING 11-01-92	SUBTOTAL ENTERPRISE FUNDS	RECREATION REFUNDING 11-01-92	RECREATION REFUNDING 04-01-99	GRAND TOTAL	INTEREST	ANNUAL DEBT SERVICE
2004	\$ 199,270	\$ 270,704	\$ 469,974	\$ 39,296	\$ 10,730	\$ 520,000	\$ 168,155	\$ 688,155
2005	\$ 199,270	\$ 261,972	\$ 461,242	\$ 38,028	\$ 10,730	\$ 510,000	\$ 144,255	\$ 654,255
2006	\$ 194,526	\$ 257,606	\$ 452,131	\$ 37,394	\$ 10,474	\$ 500,000	\$ 120,855	\$ 620,855
2007	\$ 313,139	\$ 117,887	\$ 431,026	\$ 17,113	\$ 16,861	\$ 465,000	\$ 97,905	\$ 562,905
2008	\$ 445,985	\$ -	\$ 445,985	\$ -	\$ 24,015	\$ 470,000	\$ 77,955	\$ 547,955
2009	\$ 441,241	\$ -	\$ 441,241	\$ -	\$ 23,759	\$ 465,000	\$ 59,155	\$ 524,155
2010	\$ 431,752	\$ -	\$ 431,752	\$ -	\$ 23,248	\$ 455,000	\$ 40,555	\$ 495,555
2011	\$ 422,263	\$ -	\$ 422,263	\$ -	\$ 22,737	\$ 445,000	\$ 21,900	\$ 466,900
2012	\$ 80,657	\$ -	\$ 80,657	\$ -	\$ 4,343	\$ 85,000	\$ 3,655	\$ 88,655
2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
THEREAFTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,728,102	\$ 908,169	\$ 3,636,271	\$ 131,831	\$ 146,898	\$ 3,915,000	\$ 734,390	\$ 4,649,390

ENTERPRISE FUNDS DEBT SERVICE

Water & Wastewater and Electric Utility debt payments are budgeted in the respective enterprise funds. The following is a summary of Fiscal Year 2003 - 2004 debt payment requirements.

Water & Wastewater Fund

Principal Payments	\$	470,000
Interest Payments	\$	155,650
Paying Agencies Fees	\$	-
Lease Financing Installments	\$	414,950
Intergovernmental Loans	\$	67,350
	\$	<u>1,107,950</u>

Electric Fund

Principal Payments	\$	-
Interest Payments	\$	-
Paying Agencies Fees	\$	-
Lease Financing Installments	\$	779,350
Intergovernmental Loans	\$	-
	\$	<u>779,350</u>

Total Debt Payments for Enterprise Funds	\$	<u>1,887,300</u>
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